

Annette W. Jarvis (Utah State Bar No. 01649)  
Peggy Hunt (Utah State Bar No. 6060)  
Michael F. Thomson (Utah State Bar No. 9707)  
Jeffrey M. Armington (Utah State Bar No. 14050)

**DORSEY & WHITNEY LLP**

136 South Main Street, Suite 1000

Salt Lake City, UT 84101-1685

Tel: (801) 933-7360

Fax: (801) 933-7373

Email: jarvis.annette@dorsey.com

hunt.peggy@dorsey.com

thomson.michael@dorsey.com

armington.jeff@dorsey.com

*Proposed Attorneys for Naartjie Custom Kids, Inc.*

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**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION**

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In re:	:	
	:	Case No. 14-29666
NAARTJIE CUSTOM KIDS, INC.,	:	Chapter 11
	:	Hon. William T. Thurman
Debtor.	:	

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**ORDER PURSUANT TO SECTIONS 105(A), 363, 365 AND 554 OF THE  
BANKRUPTCY CODE (I) APPROVING THE DEBTOR'S ENTRY  
INTO AGENCY AGREEMENT, (II) AUTHORIZING THE DEBTOR  
TO SELL CERTAIN MERCHANDISE THROUGH GOING OUT OF  
BUSINESS SALES, (III) AUTHORIZING THE DEBTOR AND  
THE AGENT TO ABANDON UNSOLD PROPERTY, (IV)  
AUTHORIZING THE SALE OF CERTAIN OF THE DEBTOR'S ASSETS  
FREE AND CLEAR OF ALL LIENS, CLAIMS, ENCUMBRANCES  
AND INTERESTS, AND (V) GRANTING RELATED RELIEF**

Naartjie Custom Kids, Inc., debtor and debtor in possession herein (the “Debtor”), having filed its “*Motion For Entry Of Orders (I) (A) Approving Auction Procedures, (B) Approving The Form And Manner Of Notice Of Sale, and (C) Scheduling an Auction and Sale Hearing; and (ii) (A) Approving The Sale Or Sale Of The Debtor’s Assets, (B) Authorizing The Debtor To Abandon Unsold Property, and (C) Waiving Stay Provisions Pursuant To Bankruptcy Rules 6004(H) And 6006(D)*” [Docket No. 70] (the “Sale Motion”); and it appearing that the relief requested in the Sale Motion is in the best interests of the Debtor, its estate, its creditors, and other parties in interest; and it appearing that this Court has jurisdiction over the matters raised by the Sale Motion pursuant to 28 U.S.C. §§ 157 and 1334; and it appearing that consideration of the Sale Motion and the relief requested therein is a “core” proceeding pursuant to 28 U.S.C. § 157; and adequate notice of the Sale Motion having been given, and it appearing that no other notice need be given; and the Debtor and Great American Group, LLC (the “Agent”) having agreed upon terms and conditions, as set forth in that certain Agency Agreement, dated as of October 2, 2014, substantially in the form attached hereto as Exhibit “A” (the “Agency Agreement”), for, inter alia, the Agent to act as the Debtor’s exclusive agent to conduct “going out of business”, “store closing”, “sale on everything”, “everything must go”, or similarly themed sale or other disposition (as further described below, the “Sale”) of all of Debtor’s Merchandise<sup>1</sup> located at (or to be shipped to) the Debtor’s Stores and Distribution Centers, each as identified in the Agency Agreement (collectively defined herein as the “Closing Locations”), with each such sale to be free and clear of any and all liens, claims and encumbrances of any kind or nature, and further subject to the terms and provisions of the Agency Agreement and this

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<sup>1</sup> All capitalized terms not otherwise defined in this Order shall have the meaning ascribed to them in the Sale Motion or the Agency Agreement, as applicable. In the event of a conflict between any of the terms and provisions of this Order, on the one hand, and any of the terms and provisions of the Agency Agreement, on the other hand, the terms and provisions of this Order shall control.

Order; and the transactions represented by the Agency Agreement having been determined to be the highest and best offer for the right to conduct the Sale; and a hearing having been held on October 1, 2014 (the “Bidding Procedures Hearing”), whereupon the Court entered its *Order (I)(A) Authorizing Entry Into Agency Agreement, (B) Authorizing Bid Protections, (C) Authorizing Bidding Procedures and Auction (D) Scheduling Sale Hearing and Approving Notice Thereof and (II) Granting Related Relief* (the “Bidding Procedures Order”) [Docket No. 107]; and the Debtor having conducted an auction on October 2, 2014 (“Auction”) among Qualified Bidders (as defined in the Bidding Procedures Order); and an approval and sale hearing having been held on October 3, 2014 (the “Approval Hearing”) to consider the relief requested in the Sale Motion and approval of the Agency Agreement and the transactions set forth therein (collectively, the “Transactions”); and appearances of all interested parties having been noted on the record of the Approval Hearing; and upon all of the proceedings had before the Court (including, but not limited to, the testimony and other evidence proffered or adduced at the Bidding Procedures Hearing, and the Approval Hearing); and the Court having found and determined that (i) the relief sought in the Sale Motion is in the best interests of the Debtor, its estate, its creditors, and all parties in interest, and (ii) that the legal and factual bases set forth in the Sale Motion establish good, sufficient and just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is hereby

**FOUND AND DETERMINED THAT<sup>2</sup>:**

A. **Jurisdiction:** This Court has jurisdiction to consider the Sale Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1134. Approval of the Debtor’s entry

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The findings of fact and the conclusions of law stated herein shall constitute the Court’s findings of fact and conclusions of law pursuant to Bankruptcy Rule 7052, made applicable to this proceeding pursuant to Bankruptcy Rule 9014. To the extent any finding of fact shall be determined to be a conclusion of law, it shall be so deemed, and to the extent any conclusion of law shall be determined to be a finding of fact, it shall be so deemed.

into the Agency Agreement, and the transactions contemplated thereby is a “core” proceeding under 28 U.S.C. §§ 157(b)(2)(A), (D), (N) and (O).

B. **Venue:** Venue of this chapter 11 case in this District is proper pursuant to 28 U.S.C. § 1409(a).

C. **Statutory Predicates:** The statutory predicates for the approval of the Agency Agreement and Transactions contemplated therein are Sections 105, 363, 364, 365 and 554 of the Bankruptcy Code and Rules 2002, 4001, 6004, 6006 and 9014 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”).

D. **Notice:** Proper, timely, adequate and sufficient notice of the Sale Motion and the Approval Hearing has been provided in accordance with Sections 102(1), 105(a), 363 and 365 of the Bankruptcy Code, Bankruptcy Rules 2002, 4001, 6004 and 6006, and in compliance with the Bidding Procedures Order. No other or further notice is required.

E. **Opportunity to be Heard:** A reasonable opportunity to object or be heard regarding the relief requested in the Sale Motion and the Transactions pursuant thereto has been afforded to all interested persons and entities, including, without limitation, the following: (i) the Official Committee of Unsecured Creditors (the “Committee”); (ii) Salus Capital Partners, LLC, as Debtor’s pre-petition and post-petition senior secured lender (the “Lender”); (iii) the United States Trustee for the District of Utah; (iv) the Offices of the Attorney General for each state where the Debtor operates a Closing Location; (v) the Internal Revenue Service; (vi) the Agent; (vii) all landlords for the Closing Locations; (viii) all parties identified by the Debtor as potentially interested purchasers; (ix) all parties who are known to possess or assert an interest in the assets that are the subject of the Agency Agreement (collectively, the “Assets”); (x) all parties who are known to possess or assert a secured claim against the Assets; (xi) the relevant

taxing authorities having jurisdiction over any of the Assets; (xii) all related government entities that have an interest in regulating the Sale ((i) through (xii) collectively, the “Notice Parties”). The notice provided constitutes good and sufficient notice of the Sale Motion and the Approval Hearing, and no other or further notice of the Sale Motion or the Approval Hearing or the entry of this Order need be given.

F. **Objections Resolved, etc.:** Objections, if any, to the Sale Motion have been withdrawn, resolved or adjourned and, to the extent not withdrawn, resolved or adjourned, are hereby overruled.

G. **The Bidding Procedures:** As set forth in the Bidding Procedures Orders, and as demonstrated at the Bidding Procedures Hearing, the best interests of the Debtor will be served by this Court granting the relief requested in the Sale Motion, including the approval of the Auction Procedures and the Bid Protections.

H. **Marketing Process:** As demonstrated by: (i) testimony and other evidence proffered or adduced at the Bidding Procedures Hearing and the Approval Hearing, and (ii) the representations of counsel made on the record at the Bidding Procedures Hearing and the Approval Hearing, the Debtor having thoroughly marketed the Assets and having conducted the bidding solicitation fairly, with adequate opportunity for parties that either expressed an interest in acquiring or liquidating the Assets, or who the Debtor believed may have an interest in acquiring or liquidating the Assets, to submit competing bids. The Debtor and the Agent have respectively negotiated and undertaken its roles leading to the Sale and the Transactions and entry into the Agency Agreement in a diligent, non-collusive, fair and good faith manner.

I. **Highest and Best Offer:** The Agency Agreement, substantially in the form attached hereto as Exhibit “A”, including the form and total consideration to be realized by the

Debtor pursuant to the Agency Agreement, is (i) the highest and best offer received by the Debtor for the Assets, (ii) fair and reasonable, and (iii) in the best interests of the Debtor, its estate, its creditors and all other parties in interest. There is no legal or equitable reason to delay entry into the Agency Agreement and the Transactions contemplated therein.

J. **Business Judgment:** The Debtor's decisions to (i) enter into the Agency Agreement and (ii) perform under and make payments required by the Agency Agreement are reasonable exercises of the Debtor's sound business judgment consistent with its fiduciary duties and are in the best interests of the Debtor, its estate, its creditors, and all other parties in interest.

K. **Personally Identifiable Information:** The transactions contemplated by the Agency Agreement do not include the sale or lease of personally identifiable information, as defined in section 101(41A) of the Bankruptcy Code ("Personally Identifiable Information") (or assets containing personally identifiable information).

L. **Time of the Essence:** Time is of the essence in effectuating the Agency Agreement and proceeding with the Transactions contemplated therein without interruption. Based on the record of the Bidding Procedures Hearing and the Approval Hearing, and for the reasons stated on the record at the Approval Hearing, the conduct of the Sale in accordance with the terms of the Agency Agreement and this Order must be commenced rapidly following entry of this Order to maximize the value that the Agent may realize from the Sale and concomitantly the value that the Debtor may realize from entering into the Agency Agreement. Accordingly, cause exists to lift the stay to the extent necessary, as contemplated by Bankruptcy Rules 4001(a), 6004(h) and 6006(d) and permit the immediate effectiveness of this Order.

M. **Sale Free and Clear:** The Debtor is the sole and lawful owner of the Merchandise and the Assets. The Merchandise and the Assets constitute property of the Debtor's

estate and title thereto is vested in the Debtor's estate within the meaning of Section 541(a) of the Bankruptcy Code. A sale of the Merchandise and the Assets other than one free and clear (subject to the terms of the Agency Agreement, and this Order) of liens, claims, encumbrances, defenses (including, without limitation, rights of setoff and recoupment) and interests, including, without limitation, security interests of whatever kind or nature, mortgages, conditional Sale or title retention agreements, pledges, deeds of trust, hypothecations, liens, encumbrances, assignments, preferences, debts, easements, charges, suits, licenses, options, rights-of-recovery, judgments, orders and decrees of any court or foreign or domestic governmental entity, taxes (including foreign, state, local and ad valorem taxes), licenses, covenants, restrictions, indentures, instruments, leases, options, off-sets, claims for reimbursement, contribution, indemnity or exoneration, successor, product, environmental, tax, labor, ERISA, CERCLA, alter ego and other liabilities, causes of action, contract rights and claims, to the fullest extent of the law, in each case, of any kind or nature (including, without limitation, all "claims" as defined in Section 101(5) of the Bankruptcy Code), known or unknown, whether pre-petition or post-petition, secured or unsecured, choate or inchoate, filed or unfiled, scheduled or unscheduled, perfected or unperfected, liquidated or unliquidated, noticed or unnoticed, recorded or unrecorded, contingent or non-contingent, material or non-material, statutory or non-statutory, matured or unmatured, legal or equitable (collectively, "Liens") and without the protections of this Order would hinder the Debtor's ability to obtain the consideration provided for in the Agency Agreement, and thus, would impact materially and adversely the value that the Debtor's estate would be able to obtain for the sale of such Merchandise and Assets. But for the protections afforded to the Agent under the Bankruptcy Code and this Order, the Agent would not have offered to pay the consideration contemplated in the Agency Agreement. In addition,

each entity with a Lien or other encumbrance upon the Merchandise and/or the Assets, (a) has consented to the Sale, the sale and disposition of the Assets in the manner contemplated by the Agency Agreement and this Order or is deemed to have consented to the Sale, the sale of the Merchandise and Assets, (b) could be compelled in a legal or equitable proceeding to accept money satisfaction of such interest, or (c) otherwise falls within the provisions of Section 363(f) of the Bankruptcy Code, and therefore, in each case, one or more of the standards set forth in Section 363(f)(1)-(5) of the Bankruptcy Code has been satisfied. Those holders of Liens who did not object, or who withdrew its objections, to the Sale Motion are deemed to have consented pursuant to Section 363(f)(2) of the Bankruptcy Code. Therefore, approval of the Agency Agreement and the consummation of the Sale and the Transactions free and clear of Liens are appropriate pursuant to Section 363(f) of the Bankruptcy Code and are in the best interests of the Debtor's estate, its creditors and other parties in interest.

N. **Arms-Length Sale:** The Guaranteed Amount and other consideration to be paid by the Agent under the Agency Agreement were negotiated at arm's-length and constitute reasonably equivalent value and fair and adequate consideration for the right to serve as the Debtor's exclusive agent to conduct the Sale of the Merchandise and other Assets, respectively, under the Bankruptcy Code, the Uniform Fraudulent Transfer Act, the Uniform Fraudulent Conveyance Act and the laws of the United States, any state, territory, possession thereof or the District of Columbia. The terms and conditions set forth in the Agency Agreement are fair and reasonable under these circumstances and were not entered into for the purpose of, nor do they have the effect of, hindering, delaying or defrauding the Debtor or its creditors under any applicable laws.



O. **Good Faith:** The Debtor, its members, management and board of directors and, the Agent, its members and its officers, directors, employees, agents and representatives actively participated in the bidding process and acted in good faith. The Agency Agreement was negotiated and entered into based upon arm's length bargaining, without collusion or fraud, and in good faith as that term is used in Section 363(m) of the Bankruptcy Code. The Agent shall be protected by Section 363(m) of the Bankruptcy Code in the event that this Order is reversed or modified on appeal. The Debtor was free to deal with any other party interested in buying or selling on behalf of the Debtor's estate some or all of the Merchandise and/or the Assets. Neither the Debtor nor the Agent have engaged in any conduct that would cause or permit the Sale or the Transactions, the Agency Agreement or any related action or the transactions contemplated thereby to be avoided under Section 363(n) of the Bankruptcy Code, or that would prevent the application of Section 363(m) of the Bankruptcy Code. The Agent has not violated Section 363(n) of the Bankruptcy Code by any action or inaction. Specifically, the Agent has not acted in a collusive manner with any person and was not controlled by any agreement among bidders. The Agent's prospective performance and payment of amounts owing under the Agency Agreement are each in good faith and for valid business purposes and uses.

P. **Insider Status:** The Agent is not an "insider" or "affiliate" of the Debtor as those terms are defined in Section 101(31) of the Bankruptcy Code. No common identity of directors or controlling stockholders exists between the Agent and the Debtor.

Q. **Security Interests:** The liens provided for in the Agency Agreement and this Order to secure the obligations of the Debtor under the Agency Agreement to the Agent are necessary to induce the Agent to agree to terms for the Agency Agreement that maximize value for the Debtor's estate. The absence of such protections would impact materially and adversely

the value available to the Debtor in the liquidation of Merchandise in partnership with a liquidation agent. But for the protections afforded to the Agent under the Bankruptcy Code, this Order, and the Agency Agreement, the Agent would not have agreed to pay the Debtor the compensation provided for under the Agency Agreement. In addition, the secured lenders, which hold security interests in the property to which the Agent's security interests attach, have consented to the security interests provided for in the Agency Agreement, subject to the satisfaction of the conditions set forth in the Agency Agreement and in this Order.

R. **Corporate Authority:** Subject to the entry of this Order, the Debtor (i) has full corporate or other power to execute, deliver and perform its obligations under the Agency Agreement and all other transactions contemplated thereby, and entry into the Agency Agreement has been duly and validly authorized by all necessary corporate or similar action, (ii) has all of the corporate or other power and authority necessary to consummate the transactions contemplated by the Agency Agreement, and (iii) has taken all actions necessary to authorize and approve the Agency Agreement and the transactions contemplated thereby. No consents or approvals, other than those expressly provided for herein or in the Agency Agreement, are required for the Debtor to consummate such Transactions.

S. **No Successor Liability:** No sale, transfer or other disposition of the Merchandise, the Assets or otherwise pursuant to the Agency Agreement or entry into the Agency Agreement will subject the Agent to any liability for claims, obligations or Liens asserted against the Debtor or the Debtor's interests in such Merchandise or Assets by reason of such transfer under any laws, including, without limitation, any bulk-transfer laws or any theory of successor or transferee liability, antitrust, environmental, product line, de facto merger or substantial continuity or similar theories. The Agent is not a successor to the Debtor or its estate.

**T. No Sub Rosa Plan:** Entry into the Agency Agreement and the transactions contemplated thereby neither impermissibly restructures the rights of the Debtor's creditors, nor impermissibly dictates the terms of a liquidating plan of reorganization for the Debtor. Entry into the Agency Agreement does not constitute a *sub rosa* chapter 11 plan.

**U. Approval Order:** This Order shall constitute the Approval Order as contemplated under the Agency Agreement.

**NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND DECREED THAT:**

**A. Sale Motion Granted; Objections Overruled**

1. The relief requested in the Sale Motion is **GRANTED** as set forth herein.
2. Any remaining objections to the Sale Motion or the relief requested therein that have not been withdrawn, waived, or settled, and all reservations of rights included in such objections are overruled in all respects and denied.

**B. The Bidding Procedures and Bid Protections**

3. The Bidding Procedures and Bid Protections are hereby ratified and approved on a final basis.

**C. The Agency Agreement Is Approved and Authorized**

5. Subject to the provisions of this Order, the Agency Agreement is approved pursuant to Sections 105 and 363 of the Bankruptcy Code. The Debtor is hereby authorized, empowered and directed to enter into and perform under the Agency Agreement and each of the transactions contemplated therein (including, without limitation, reaching an agreement and resolution regarding the final reconciliation contemplated by the Agency Agreement (following appropriate consultation with the Lender), which Agency Agreement and resolutions shall be binding on all parties (including, without limitation, the Debtor, the Committee, any successor

chapter 7 or chapter 11 trustee, and all other parties in interest) without further order of the Court) is hereby approved in its entirety and is incorporated herein by reference. The failure to include specifically any particular provision of the Agency Agreement in this Order shall not diminish or impair the effectiveness of such provisions, it being the intent of the Court that the Agency Agreement and all of its provisions, payments and transactions, be authorized and approved in its entirety. Likewise, all of the provisions of this Order are non-severable and mutually dependent.

6. The Debtor is authorized, pursuant to Sections 105 and 363(b) and (f) of the Bankruptcy Code, to retain the Agent to conduct the Sale and to sell the Assets in the manner contemplated by the Agency Agreement.

7. Each of the Transactions provided for under the Agency Agreement constitutes a transfer for reasonably equivalent value and fair consideration under the Bankruptcy Code and laws of all applicable jurisdictions, including, but not limited to the laws of each state in which the Assets are located. The Transactions approved by this Order are not subject to avoidance pursuant to Section 363(n) of the Bankruptcy Code.

8. All amounts payable to the Agent under the Agency Agreement shall be payable to the Agent without the need for any application of the Agent therefor or any further order of the Court.

9. Subject to the provisions of this Order, the Debtor and the Agent are hereby authorized, pursuant to Sections 105(a) and 363(b)(1) of the Bankruptcy Code, to conduct the Sale and consummate the sale of the Assets in accordance with the Agency Agreement and the sale guidelines (the “Guidelines”) attached hereto as Exhibit “B”, which Guidelines are hereby approved in its entirety.

10. Pursuant to Section 363(b) of the Bankruptcy Code, the Debtor, the Agent and each of its respective officers, employees and agents are hereby authorized and directed to execute such documents and to take any and all such actions as may be necessary or desirable to carry out the Sale, consummate the sale of the Assets and effectuate or implement the Agency Agreement and each of the transactions and related actions contemplated or set forth therein. The Agent is specifically authorized to act on behalf of the Debtor in connection with the Sale and the sale of the Assets and no other consents or approvals are necessary or required for the Debtor to carry out the Sale, consummate the sale of the Assets, effectuate the Agency Agreement and each of the transactions and related actions contemplated or set forth therein.

11. The Agent shall not assume, or in any way be liable or responsible for, any claim or liability against any of the Debtor, whether known or unknown, whether asserted or unasserted, whether accrued or unaccrued, whether contingent or not, whether at law or in equity or otherwise, whether existing on the Sale Commencement Date or arising thereafter and whether relating to or arising out of the Debtor's business, the Merchandise, the Assets, any excluded assets or otherwise (including, without limitation, (x) liabilities based on any successor liability theory and (y) liabilities relating to the pre-petition or post-petition operation of the Debtor's business, the Merchandise or the Assets (or the use of the Merchandise and/or the Assets). The Agent shall have no successor liability whatsoever with respect to any Liens or claims of any nature that may exist against the Debtor (or any predecessor or affiliate of any of the Debtor), including, without limitation, the Agent shall not be and shall not be deemed to be: (i) a successor in interest within the meaning of any law, including any revenue, successor liability, pension, labor, ERISA, bulk-transfer, products liability, tax or environmental law, rule or regulation, or any theory of successor or transferee liability, antitrust, environmental product

line, de facto merger or substantial continuity or similar theories; or (ii) a joint employer, co-employer or successor employer with the Debtor, and except as may be provided in the Agency Agreement with regard to the payment of “expenses” of the Sale under Section 4.1 thereof, the Agent shall have no obligation to pay the Debtor’s wages, bonuses, severance pay, vacation pay, WARN act claims (if any), benefits or any other payments to employees of the Debtor, including pursuant to any collective bargaining agreement, employee pension plan, or otherwise; provided, that the foregoing shall in no way limit the indemnification obligations of the Agent under Section 13.2 of the Agency Agreement.

**D. Conduct of the Sale and the Transaction**

12. Except as otherwise provided in the Agency Agreement, pursuant to Section 363(f) of the Bankruptcy Code the Agent shall be authorized to sell all of the Merchandise located or to be located at the Closing Locations and shall be entitled to sell the Assets, in each case free and clear of any and all Liens, including, without limitation, the liens and security interests, as the same may have been amended from time to time, of the Lender (but only to the extent allowed in and pursuant to the Agency Agreement and this Order, as applicable) whether arising by agreement, any statute or otherwise and whether arising before, on or after the date on which these chapter 11 cases were commenced, with any presently existing Liens (including, but not limited to, the DIP Liens, the Prepetition Liens, and the Adequate Protection Liens)<sup>3</sup> encumbering all or any portion of the Merchandise, the Assets, or the Proceeds thereof attaching only to the Guaranteed Amount, and other amounts payable by Agent to the Debtor under the Agency Agreement, with the same validity, priority, force and effect as the same had with

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<sup>3</sup> As such terms are defined in the Interim Order Pursuant To 11 U.S.C. §§ 105, 361, 362, 363, 364 And 507 (I) Approving Postpetition Financing, (Ii) Authorizing Use Of Cash Collateral, (Iii) Granting Liens And Providing Superpriority Administrative Expense Status, (Iv) Granting Adequate Protection, (V) Modifying Automatic Stay, And (Vi) Scheduling A Final Hearing entered by this Court on September 18, 2014, docket entry no. 66 (the “Interim DIP Financing Order”).

respect to the assets at issue, subject to any and all defenses, claims and/or counterclaims or setoffs that may exist. For the sake of clarity, however, nothing in this paragraph is intended to diminish the liens in favor of the Agent, as reflected in the Agency Agreement and this Order, that attach to the Proceeds (as defined in the Agency Agreement) of the Sale.

13. If any person or entity that has filed financing statements, mortgages, construction or mechanic's liens, *lis pendens* or other documents or agreement evidencing liens on or interests in the Merchandise or the Assets shall not have delivered to the Debtor, in proper form for filing and executed by the appropriate parties, termination statements, instruments of satisfaction, or releases of any Liens that the person or entity, except the Lender (subject to Paragraph 35 below), has with respect to the Merchandise and the Assets, each such person or entity is hereby directed to deliver all such statements, instruments, and releases and the Debtor and the Agent are hereby authorized to execute and file such statements, instruments, releases and other documents on behalf of the person or entity asserting the same. The Agent is authorized to file a copy of this Order which, upon filing, shall be conclusive evidence of the release and termination of such interest. Each and every federal, state and local governmental unit is hereby directed to accept any and all documents and instruments necessary or appropriate to give effect to the Sale, the sale of the Assets and the related transactions contemplated by the Agency Agreement.

14. All entities that are presently in possession of some or all of the Merchandise, the Assets or other property in which the Debtor holds an interest that are or may be subject to the Agency Agreement hereby are directed to surrender possession of such Assets or other property to the Agent.

15. Unless otherwise ordered by the Court, all newspapers and other advertising media in which the Sale may be advertised and all landlords are directed to accept this Order as

binding authority so as to authorize the Debtor and the Agent to consummate the Agency Agreement and to consummate the transactions contemplated therein, including, without limitation, to conduct and advertise the Sale in the manner contemplated by the Agency Agreement.

16. During the Sale Term, Agent shall be granted a royalty-free license to use the Debtor's trade names, trademarks, logos, and customer, mailing and e-mail lists, websites and social media relating to and used in connection with the operation of the Closing Locations, solely for the purpose of advertising the Sale in accordance with the terms of the Agency Agreement; provided, however, the Agent shall not receive Personally Identifiable Information (as defined in Section 101(41A) of the Bankruptcy Code) from the Debtor.

17. Pursuant to Section 554(a) of the Bankruptcy Code, the Debtor and the Agent, as applicable, are permitted to abandon property of the Debtor's estate in accordance with the terms and provisions of the Agency Agreement, without the Agent incurring liability to any person or entity that may claim an interest in such abandoned property; provided, however, that unless the Agent otherwise consents, the Debtor may only abandon property located in any Closing Location on or after the applicable Vacate Date. In the event of any such abandonment, all applicable landlords shall be authorized to dispose of such property without any liability to any individual or entity that may claim an interest in such abandoned property, and such abandonment shall be without prejudice to any landlord's right to assert any claim based on such abandonment and without prejudice to the Debtor or other party in interest to object thereto.

18. Before any sale, abandonment or other disposition of the Debtor's computers (including software) and/or cash registers and any other point of sale Owned FF&E located at the Closing Locations (collectively, "POS Equipment") which may contain customer lists,



identifiable personal and/or confidential information about the Debtor's employees and/or customers, or credit card numbers ("Confidential Information") takes effect, the Debtor (and not the Agent) shall take such steps as shall be necessary and/or appropriate to remove or cause to be removed the Confidential Information from the POS Equipment, and unless otherwise notified by Debtor in writing to the contrary, the Agent shall be entitled to assume and presume that the Debtor have satisfactorily completed such steps at or prior to the time of any such sale, abandonment or other disposition.

19. Nothing in this Order or the Agency Agreement releases, nullifies, or enjoins the enforcement of any liability to a governmental unit under environmental laws or regulations (or any associated liabilities for penalties, damages, cost recovery, or injunctive relief) that any entity would be subject to as the owner, lessor, lessee, or operator of the property after the date of entry of this Order. Nothing contained in this Order or in the Agency Agreement shall in any way (i) diminish the obligation of any entity to comply with environmental laws, or (ii) diminish the obligations of the Debtor to comply with environmental laws consistent with its rights and obligations as Debtor in possession under the Bankruptcy Code. Nothing herein shall be construed to be a determination that the Agent is an operator with respect to any environmental law or regulation. Further, nothing herein permits the Debtor or the Agent to conduct any Sale at a Closing Location beyond the stated expiration under the lease for such Closing Location or extends the term of the lease for such Closing Location. Moreover, the Sale shall not be exempt from, and the Agent shall be required to comply with, laws of general applicability, including, without limitation, public health and safety, criminal, tax, labor, employment, environmental, antitrust, fair competition, traffic and consumer protection laws, including consumer laws regulating deceptive practices and false advertising (collectively, "General Laws"). Nothing in

this Order shall alter or affect the Debtor's and Agent's obligations to comply with all applicable federal safety laws and regulations. Nothing in this Order shall be deemed to bar any Governmental Unit (as defined in Section 101(27) of the Bankruptcy Code) from enforcing General Laws in the applicable non-bankruptcy forum, subject to the Debtor's or the Agent's right to assert in that forum or before this Court that any such laws are not in fact General Laws or that such enforcement is impermissible under the Bankruptcy Code, this Order, or otherwise. Notwithstanding any other provision in this Order, no party waives any rights to argue any position with respect to whether the conduct was in compliance with this Order and/or any applicable law, or that enforcement of such applicable law is preempted by the Bankruptcy Code. Nothing in this Order shall be deemed to have made any rulings on any such issues.

**E. Disputes Between Government Units and the Debtor or the Agent**

20. To the extent that the conduct of the Sale is subject to any federal, state or local statute, ordinance, or rule, or licensing requirement directed at regulating "going out of business," "store closing," similar inventory liquidation Sale, or bulk sale laws (each a "GOB Law", and together the "GOB Laws"), including certain fast pay laws and laws restricting safe, professional and non-deceptive, customary advertising such as signs, banners, posting of signage, and use of sign-walkers solely in connection with the Sale and including ordinances establishing license or permit requirements, waiting periods, time limits or bulk sale restrictions that would otherwise apply to the Sale (collectively, the "Liquidation Laws"), the following provisions shall apply:

a. Except to the extent of the reserved rights of Governmental Units expressly granted elsewhere in this Order, the Debtor and the Agent are hereby authorized to take such actions as may be necessary and appropriate to implement the Agency Agreement and to

conduct, advertise, post signs and banners, and otherwise promote the Sale as a “going out of business”, “store closing”, “sale on everything”, “total liquidation”, “everything must go”, or similarly themed sale (including, without limitation, by means of media advertising, interior and exterior banners, A-frames, and similar signage and the use of sign walkers and street signage) without further consent of any person (other than the Debtor as expressly provided for in the Agency Agreement), in accordance with the terms and conditions of the Agency Agreement, the Guidelines and this Order and without further compliance with the GOB Laws and the Liquidation Laws, except those designed to protect public health and safety.

b. Provided that the Sale is conducted in accordance with the terms of this Order, the Agency Agreement and the Guidelines, and in light of the provisions in the laws of many Governmental Units that exempt court-ordered sales from their provisions, the Debtor shall be presumed to be in compliance with any GOB Laws and Liquidation Laws and, subject to the provisions of this Order, are authorized to conduct the Sale in accordance with the terms of this Order and the Guidelines without the necessity of further showing compliance with any such GOB Laws and Liquidation Laws.

c. Within five (5) business days of entry of this Order, the Debtor shall serve copies of this Order, the Agency Agreement and the Guidelines via e-mail, facsimile or regular mail, on: (i) the Attorney General’s office for each state where the Sale is being held, (ii) the county consumer protection agency or similar agency for each county where the Sale will be held, and (iii) the division of consumer protection for each state where the Sale will be held.

d. To the extent there is a dispute arising from or relating to the Sale, this Order, the Agency Agreement, or the Guidelines, which dispute relates to any GOB Laws or Liquidation Laws (a “Reserved Dispute”), the Court shall retain exclusive jurisdiction to resolve the

Reserved Dispute. Any time within fifteen (15) days following service of this Order, any Governmental Unit may assert that a Reserved Dispute exists by serving written notice of such Reserved Dispute to counsel for the Debtor and counsel for the Agent at the addresses set forth in the Agency Agreement so as to ensure delivery thereof within one (1) business day thereafter. If the Debtor, the Agent and the Governmental Unit are unable to resolve the Reserved Dispute within fifteen (15) days of service of the notice, the aggrieved party may file a motion with this Court requesting that this Court resolve the Reserved Dispute (a “Dispute Resolution Motion”).

e. In the event a Dispute Resolution Motion is filed, nothing in this Order shall preclude the Debtor, a landlord, the Agent or other interested party from asserting (i) that the provisions of any GOB Laws and/or Liquidation Laws are preempted by the Bankruptcy Code or (ii) that neither the terms of this Order, nor the Debtor’s or the Agent’s conduct pursuant to this Order, violates such GOB Laws and/or Liquidation Laws. Filing a Dispute Resolution Motion as set forth herein shall not be deemed to affect the finality of this Order or to limit or interfere with the Debtor’s or the Agent’s ability to conduct or to continue to conduct the Sale pursuant to this Order and the Agency Agreement, absent further order of this Court. The Court grants authority for the Debtor and the Agent to conduct the Sale pursuant to the terms of this Order, the Agency Agreement, and/or the Guidelines attached hereto and to take all actions reasonably related thereto or arising in connection therewith. The Governmental Unit shall be entitled to assert any jurisdictional, procedural, or substantive arguments it wishes with respect to the requirements of its Liquidation Laws or the lack of any preemption of such GOB Laws and/or Liquidation Laws by the Bankruptcy Code. Nothing in this Order shall constitute a ruling with respect to any issues to be raised in any Dispute Resolution Motion.

f. If, at any time, a dispute arises between the Debtor and/or the Agent and a Governmental Unit as to whether a particular law is a GOB Law and/or Liquidation Law, and subject to any provisions contained in this Order related to GOB Laws and/or Liquidation Laws, then any party to that dispute may utilize the provisions of subparagraphs (c) and (d) hereunder by serving a notice to the other party and proceeding thereunder in accordance with those paragraphs. Any determination with respect to whether a particular law is a GOB Law and/or Liquidation Law shall be made de novo.

21. Notwithstanding anything herein to the contrary, and in view of the importance of the use of sign-walkers, banners, and other advertising to the Sale, to the extent that disputes arise during the course of the Sale regarding laws regulating the use of sign-walkers and banner advertising and the Debtor and the Agent are unable to resolve the matter consensually with the Governmental Unit, any party may request an immediate telephonic hearing with this Court pursuant to these provisions. Such hearing will, to the extent practicable, be scheduled initially within two (2) business days of such request. This scheduling shall not be deemed to preclude additional hearings for the presentation of evidence or arguments as necessary.

22. Except as expressly provided in the Agency Agreement, the Sale shall be conducted by the Debtor and the Agent notwithstanding any restrictive provision of any lease, sublease or other agreement relative to occupancy affecting or purporting to restrict the conduct of the Sale, the rejection of leases, abandonment of assets or “going dark” or similar provisions. The Agent and landlords of the Closing Locations are authorized to enter into separate agreements and/or side letters (“Side Letters”) between themselves modifying the Guidelines without further order of the Court, and such Side Letters shall be binding as among the Agent and any such landlords; provided that nothing in such Side Letters affects the provisions of

Paragraphs 20-21; and provided, further, that nothing in any Side Letter shall impose any obligation or liability upon the Debtor or its estate that is not in accordance with the terms of the Agency Agreement or this Order without the express written agreement of the Debtor. In the event of any conflict between the Guidelines and any Side Letter, the terms of such Side Letter shall control. In the event of a dispute regarding the Guidelines or any Side Letter, counsel for each of the Debtor, the applicable landlord, and the Agent shall meet and confer to resolve the dispute. In the event that the parties are unable to resolve the dispute, any party seeking relief may request a prompt hearing before the Court to resolve such dispute.

23. Except as expressly provided for herein or in the Guidelines, and except with respect to any Governmental Unit (as to which Paragraphs 20-21 shall apply), no person or entity, including but not limited to any utility company, internet service provider, landlord, licensor, creditor or other interested party or any person acting for or on behalf of the foregoing, shall take any action to directly or indirectly prevent, interfere with, impede or otherwise hinder consummation of the Sale, or the advertising and promotion (including the posting of signs and exterior banners or the use of sign-walkers) of such Sale, and all such parties and persons of every nature and description, including landlords, licensors, creditors and utility companies and all those acting for or on behalf of such parties, are prohibited and enjoined from (i) interfering in any way with, or otherwise impeding, the conduct of the Sale and/or (ii) instituting any action or proceeding in any court or administrative body seeking an order or judgment against, among others, the Debtor, the Agent, or the landlords at the Closing Locations that might in any way directly or indirectly obstruct or otherwise interfere with or adversely affect the conduct of the Sale or other liquidation sales at the Closing Stores and/or seek to recover damages for

breach(es) of covenants or provisions in any lease, sublease or license based upon any relief authorized herein.

24. The Agent shall have the right to use the Closing Locations and all related services, furniture, fixtures, equipment and other assets of the Debtor for the purpose of conducting the Sale, free of any interference from any entity or person, subject to compliance with the Guidelines, the Agency Agreement and this Order.

25. The Agent shall be permitted to include in the Sale Additional Agent Merchandise in accordance with the terms and provisions of the Agency Agreement. Any transactions relating to the Additional Agent Merchandise are, and shall be construed as, a true consignment from Agent to Debtor. Debtor acknowledges that the Additional Agent Merchandise shall be consigned to Debtor as a true consignment under Article 9 of the Uniform Commercial Code in effect in the State of Utah (the “UCC”). Agent is hereby granted a first priority security interest (subject to the subordination provisions set forth below in Paragraph 35 of this Order) in (i) the Additional Agent Merchandise and (ii) the Additional Agent Merchandise Proceeds, which security interest shall be deemed perfected pursuant to this Order without the requirement of filing UCC financing statements or providing notifications to any prior secured parties (provided that Agent is hereby authorized to deliver any notices and file any financing statements and amendments thereof under the applicable UCC identifying Agent’s interest in the Additional Agent Merchandise (and any proceeds from the sale thereof) as consigned goods thereunder and the Debtor as the consignee therefor, and Agent’s security interest in such Additional Agent Merchandise and Additional Agent Merchandise Proceeds). Subject to the terms of the Agency Agreement, and solely to the extent applicable, the proceeds of the sales of Additional Agent

Merchandise sold at a particular Closing Location shall be taken into account when calculating any percentage rent due pursuant to the terms of the applicable lease agreement.

26. Nothing in this Order shall (a) alter or affect the Debtor's obligations to comply with Section 365(d)(3) of the Bankruptcy Code or (b) alter or modify the rights of any lessor or other counterparty to a lease with the Debtor to file an appropriate motion or otherwise seek appropriate relief if the Debtor fails to comply with Section 365(d)(3) of the Bankruptcy Code; provided that the conduct of the Sale in accordance with the Guidelines shall not be a violation of Section 365(d)(3) of the Bankruptcy Code.

27. The Agent shall accept as payment gift certificates, gift cards and store merchandise credits validly issued by the Debtor prior to the Sale Commencement Date in any transaction conducted in connection with the Sale pursuant to the provisions of Section 8.6 of the Agency Agreement; provided, however, the Agent shall not be required to accept any mall and/or landlord-issued gift cards, gift certificates, merchandise credits or other similar items unless satisfactory arrangements (as determined in the sole and exclusive discretion of Agent) are made between and among the Agent and the issuer of such items for reimbursement to the Agent for all such amounts honored during the Sale Term; provided, further, however, that notwithstanding anything to the contrary in this Order, the Debtor shall not be obligated to reimburse the Agent for any amounts honored in connection with any gift cards, gift certificates, merchandise credits or other similar items that were issued by any party other than the Debtor without the express written agreement of the Debtor. The Debtor shall reimburse Agent for the amounts honored as part of the weekly reconciliation provided for and subject to the limitations set forth in Sections 8.6 and 8.7(a) of the Agency Agreement and this paragraph.



28. The Agent shall accept returns of merchandise sold by the Debtor prior to the Sale Commencement Date for the first ten (10) days of the Sale pursuant to the provisions of Section 8.5 of the Agency Agreement, provided that such return is otherwise in compliance with the Debtor's return policies in effect as of the date such item was purchased and the customer is not repurchasing the same item so as to take advantage of the sale price being offered by the Agent. The Debtor shall reimburse Agent for the amounts honored as part of the weekly reconciliation provided for and subject to the limitations set forth in Sections 8.5 and 8.7(a) of the Agency Agreement.

29. To the extent applicable, all state and federal laws relating to implied warranties for latent defects shall be complied with and are not superseded by the sale of said goods or the use of the terms "as is" or "final sale." The Debtor and/or the Agent shall accept return of any goods purchased during the Sale that contain a defect which the lay consumer could not reasonably determine was defective by visual inspection prior to purchase for a full refund, provided that the consumer must return the merchandise within twenty-one (21) days of their purchase, the consumer must provide a receipt, and the asserted defect must in fact be a "latent" defect. The Debtor shall promptly reimburse Agent in cash for any refunds Agent is required to issue to customers in respect of any goods purchased during the Sale that contain such a latent defect.

30. Except as expressly provided for in the Agency Agreement, nothing in this Order or the Agency Agreement, and none of the Agent's actions taken in respect of the Sale, the sale of the Assets or the transactions contemplated by the Agency Agreement shall be deemed to constitute an assumption by the Agent of any of the Debtor's obligations relating to any of the Debtor's employees. Moreover, the Agent shall not become liable under any collective

bargaining or employment agreement or be deemed a joint or successor employer with respect to such employees.

31. The Agent shall not be liable for sales taxes except as expressly provided in the Agency Agreement and the collection, reporting and the payment of any and all sales taxes is the sole responsibility of the Debtor. The Debtor is directed to remit all taxes arising from the Sale to the applicable taxing authorities as and when due, provided that in the case of a bona fide dispute the Debtor is only directed to pay such taxes upon the resolution of the dispute, if and to the extent that the dispute is decided in favor of the taxing authority. For the avoidance of doubt, sales taxes collected and held in trust by the Debtor shall not be used to pay any creditor or any other party, other than the taxing authority for which the sales taxes are collected. The Agent shall collect, remit to the Debtor and account for sales taxes as and to the extent provided in the Agency Agreement. This Order does not enjoin, suspend or restrain the assessment, levy or collection of any tax under State law, and does not constitute a declaratory judgment with respect to any party's liability for taxes under State law.

32. Subject to the terms set forth in the Agency Agreement, the Agent is authorized and empowered to transfer the Merchandise and Additional Agent Merchandise between and among the Closing Locations.

**F. Superpriority Claims and Liens Granted To Agent**

34. Any amounts owed by Debtor to the Agent under the Agency Agreement shall be granted the status of superpriority claims in this case pursuant to Section 364(c) of Bankruptcy Code senior to all other superpriority claims.

35. Pursuant to Section 364(d) of the Bankruptcy Code, the Agent shall have, effective upon payment by the Agent of the Initial Guaranty Payment on the Payment Date and

delivery of the Letter of Credit, a valid, duly perfected first priority, senior security interests in and liens (subject to the subordination provisions set forth herein below) upon: (i) the Merchandise; (ii) the Additional Agent Merchandise; (iii) all Proceeds (including, without limitation, credit card Proceeds); (iv) the Agent's commission regarding the sale or other disposition of Merchant Consignment Goods under Section 5.4 of the Agency Agreement; (v) in the event the Debtor elect the FF&E Guaranty Option, the proceeds realized from the sale or other disposition of Owned FF&E after payment of the FF&E Guaranty Amount; or alternatively, the FF&E Commission; (vi) all "proceeds" (within the meaning of Section 9-102(a)(64) of the UCC) of each of the foregoing (all of which are collectively referred to herein as the "Agent Collateral"), to secure the full payment and performance of all obligations of the Debtor to the Agent under the Agency Agreement. For the avoidance of doubt, the Agent Collateral shall not include the Guaranteed Amount or any other amount payable by the Agent to the Debtor under the Agency Agreement or any proceeds thereof. Upon entry of this Order, payment of the Initial Guaranty Payment and delivery of the Letter of Credit, the security interest granted to the Agent hereunder shall be deemed properly perfected without the necessity of filing UCC-1 financing statements or any other documentation. Without any further act by or on behalf of the Agent or any other party (including (without limitation) the Lender and the Debtor), the Agent's security interests and liens in the Agent Collateral created hereunder are (i) validly created, (ii) effective upon entry of the Approval Order, perfected, and (iii) senior to all other liens and security interests; provided, however, that (x) until the Debtor receives payment in full of the Guaranteed Amount, Expenses, the proceeds realized upon a sale of Owned FF&E (less the Agent FF&E Commission) or the FF&E Guaranty Amount, as applicable, and all other amounts due to the Debtor under the Agency Agreement, the security interest granted to the

Agent hereunder shall be junior and subordinate in all respects to the security interests of the Lender in the Agent Collateral but solely to the extent and amount of the unpaid portion of the Guaranteed Amount, Expenses, the proceeds realized upon a sale of Owned FF&E (less the Agent FF&E Commission) or the FF&E Guaranty Amount, as applicable, and other amounts due to the Debtor under the Agency Agreement and (y) upon payment in full of the Guaranteed Amount, Expenses, the proceeds realized upon a sale of Owned FF&E (less the Agent FF&E Commission) or the FF&E Guaranty Amount, as applicable, and all other amounts due to the Debtor under the Agency Agreement, any security interest or lien of the Lender in the Agent Collateral shall be junior and subordinate in all respects to the security interest and liens of the Agent in the Agent Collateral. The Debtor shall cooperate with the Agent with respect to all filings (including, without limitation, UCC-1 financing statements) and other actions to the extent reasonably requested by the Agent in connection with the security interests and liens granted under the Agency Agreement. In the event of a Default by any Debtor under the Agency Agreement, in any jurisdiction where the enforcement of its rights hereunder is sought, the Agent shall have, in addition to all other rights and remedies, the rights and remedies of a secured party under the Uniform Commercial Code as the same may be in effect from time to time in the State of Utah.

36. During the Sale Term applicable to any Closing Location and for purposes of conducting the Sale at such Closing Location, Agent shall have the right to the unencumbered use and occupancy of, and peaceful and quiet possession of, such Closing Location and the assets currently located at such Closing Location, in each case subject to the extent of the Debtor's rights and entitlement to use the same, and the services provided at such Closing Location to the extent the Debtor is entitled to such services, and, subject to the terms of the

Agency Agreement, the Debtor shall not assume and assign, reject or otherwise terminate any real property lease or vacate any Closing Location until the applicable Sale Termination Date or Vacate Date.

37. The Debtor is authorized and directed to execute such documents and take all other actions as may be necessary to release any Liens of any kind against the Assets as such Liens may have been recorded or may otherwise exist, in accordance with the terms of this Order. Any liens, Liens, interests, liabilities, obligations, claims, charges and interests of any kind asserted under laws, rules, regulations or governmental or court orders imposing a stamp, transfer tax or similar tax arising from the transfer of the Assets to the Agent shall be filed against the Debtor's estate and shall not be asserted against the Agent. Pursuant to Sections 105(a) and 363 of the Bankruptcy Code, all persons and Governmental Units (as defined in Sections 101(27) and 101(41) of the Bankruptcy Code) are hereby enjoined from taking any action against the Agent to recover any claim which such person or Governmental Unit has or may assert against the Debtor (as such claims exist immediately prior to the closing). The Agent has not assumed or otherwise become obligated for any of the Debtor's liabilities. Consequently, all holders of liabilities retained by the Debtor are hereby enjoined from asserting or prosecuting any claim, encumbrance or cause of action against the Agent to recover on account of any such liabilities. Pursuant to Sections 105 and 363 of the Bankruptcy Code, all persons and entities, including, but not limited to, all parties holding any claim, encumbrance or cause of action against the Debtor, its estate or its assets, the Debtor's employees, former employees and members, administrative agencies, governmental departments, secretaries of state, federal, state and local officials, including such officials maintaining any authority relating to environmental, labor and health and safety laws, and its respective successors or assigns, are hereby permanently

and forever barred, restrained and enjoined from commencing or continuing in any manner any action or other proceeding of any kind or the employment of any process or any act to collect, offset or recover such claim, encumbrance or cause of action against the Agent, or that seeks to impose liability upon the Agent or any affiliate, successor or assign thereof, or against the Assets under the laws of the United States, any state, territory or possession thereof or the District of Columbia based, in whole or in part, directly or indirectly, on any theory of law, including, without limitation, any theory of successor or transferee liability or any liability for pre- or post-petition claim, encumbrance or cause of action against the Debtor by reason of the disposition of the Assets in the manner contemplated by the Agency Agreement and this Order, including, without limitation, pre- and post-petition claims, Liens or causes of action of any federal, state or local governmental entities, of any current or former employee for claims arising out of employment and termination of employment, including, without limitation, claims for wages, bonuses, commissions, accrued vacation, severance, continuation of coverage under COBRA, or pension, welfare, fringe benefits or any other benefits of any kind including, without limitation, obligations in respect of retiree medical coverage or benefits.

38. Each and every federal, state, and local governmental agency or department is hereby directed to accept any and all documents and instruments necessary and appropriate to consummate the transactions contemplated by the Agency Agreement and this Order.

39. The provisions of this Order shall be self-executing, and neither the Debtor nor the Agent shall be required to execute or file releases, termination statements, assignments, consents, or other instruments in order to effectuate, consummate and implement the provisions of this Order. However, the Debtor and the Agent and each of its respective officers, employees and agents are hereby authorized and empowered to take all actions and execute and deliver any

and all documents and instruments that either the Debtor or the Agent deem necessary or appropriate to implement and effectuate the terms of the Agency Agreement and this Order.

40. The Agency Agreement and any related agreement may be waived, modified, amended, or supplemented by agreement of the Debtor, the Agent, and the Lender, without further action of the Court; provided, however, that any such waiver, modification, amendment, or supplement is not material and substantially conforms to and effectuates this Order and the Agency Agreement and any related agreement; provided further that the Sale Termination Date shall not be later than January 15, 2015, unless either: (a) extended by further order of the Court, or (b) the Debtor, Agent, the Lender, and the applicable landlord agree in writing to extend the Sale Termination Date at such landlord's location.

41. The Agent shall not be obligated to (i) continue or maintain in effect, or assume any liability in respect of any employee pension, welfare, fringe benefit or any other benefit plan, trust arrangement or other agreement to which any Debtor is a party or has any responsibility therefor, including, without limitation, medical, welfare and pension benefits payable after retirement or other termination of employment, or (ii) assume any responsibility as a fiduciary, plan sponsor or otherwise, for making any contribution to, or in respect of the funding, investment or administration of any employee pension plan or the termination of any such plan.

**G. Order Binding**

42. This Order shall be binding upon and shall govern the acts of all entities, including, without limitation, all filing agents, filing officers, title agents, title companies, recorders of mortgages, recorders of deeds, registrars of deeds, administrative agencies, governmental departments, secretaries of state, federal, state and local officials, and all other persons and entities who may be required by operation of law, the duties of its office, or contract,

to accept, file, register or otherwise record or release any documents or instruments, or who may be required to report or insure any title or state of title in or to the Assets.

43. This Order and the terms and provisions of the Agency Agreement shall be binding on all of the Debtor's creditors (whether known or unknown), the Debtor, the Agent and their respective affiliates, successors and assigns, and any affected third parties including, but not limited to, all persons asserting an interest in the Merchandise and the Assets, notwithstanding any subsequent appointment of any trustee, party, entity or other fiduciary under any section of the Bankruptcy Code with respect to the forgoing parties, and as to such trustee, party, entity or other fiduciary, such terms and provisions likewise shall be binding. The provisions of this Order and the terms and provisions of the Agency Agreement, and any actions taken pursuant hereto or thereto shall survive the entry of any order which may be entered confirming or consummating any plan of reorganization/liquidation for the Debtor or converting the Debtor's case from chapter 11 to chapter 7, and the terms and provisions of the Agency Agreement, as well as the rights and interests granted pursuant to this Order and the Agency Agreement, shall continue in these or any superseding case and shall be binding upon the Debtor, the Agent and their respective successors and permitted assigns, including any trustees or other fiduciaries hereafter appointed as a legal representative of the Debtor under chapter 7 or chapter 11 of the Bankruptcy Code. Any trustee appointed in the Debtor's case shall be and hereby is authorized and directed to operate the business of the Debtor to the fullest extent necessary to permit compliance with the terms of this Order and the Agency Agreement, and the Agent and any such trustee shall be and hereby are authorized and directed to perform under the Agency Agreement upon the appointment of the trustee without the need for further order of this Court.

**H. Good Faith.**



44. Entry into the Agency Agreement is undertaken by the parties thereto in good faith, as that term is used in Section 363(m) of the Bankruptcy Code, and Agent shall be protected by Section 363(m) of the Bankruptcy Code in the event that this Order is reversed or modified on appeal. The reversal or modification on appeal of the authorization provided herein to enter into the Agency Agreement and consummate the transactions contemplated thereby shall not affect the validity of such transactions, unless such authorization is duly stayed pending such appeal. The Agent is entitled to all of the benefits and protections afforded by Section 363(m) of the Bankruptcy Code. The transactions contemplated by the Agency Agreement are not subject to avoidance pursuant to Section 363(n) of the Bankruptcy Code.

**I. Other Provisions**

45. The Agent is a party in interest and shall have the ability to appear and be heard on all issues related to or otherwise connected to this Order, the various procedures contemplated herein, any issues related to or otherwise connected to the Sale, the Transactions and the Agency Agreement.

46. Nothing contained in any plan confirmed in the Debtor's chapter 11 case or any order of this Court confirming such plan or in any other order in these chapter 11 case (including any order entered after any conversion of these cases to cases under chapter 7 of the Bankruptcy Code) shall alter, conflict with, or derogate from, the provisions of the Agency Agreement or this Order.

47. Except with respect to any Governmental Unit (as to which the provisions of Paragraphs 20-21 shall apply), this Court shall retain exclusive jurisdiction with regard to all issues or disputes relating to this Order or the Agency Agreement, including, but not limited to, (i) any claim or issue relating to any efforts by any party or person to prohibit, restrict or in any

way limit banner and sign-walker advertising, including with respect to any allegations that such advertising is not being conducted in a safe, professional and non-deceptive manner, (ii) any claim of the Debtor, the landlords and/or the Agent for protection from interference with the Sale and the Transactions, (iii) any other disputes related to the Sale and the Transactions, and (iv) to protect the Debtor and/or the Agent against any assertions of Liens. No such parties or person shall take any action against the Debtor, the Agent, landlords of the Closing Locations, the Sale or the Transactions until this Court has resolved such dispute. This Court shall hear the request of such parties or persons with respect to any such disputes on an expedited basis, as may be appropriate under the circumstances.

48. Notwithstanding Bankruptcy Rules 4001, 6004 and 6006, or any other law that would serve to stay or limit the immediate effect of this Order, this Order shall be effective and enforceable immediately upon entry and its provisions shall be self-executing. In the absence of any person or entity obtaining a stay pending appeal, the Debtor and the Agent are free to perform under the Agency Agreement at any time, subject to the respective terms thereof.

49. Any and all bulk sale laws, to the extent applicable, are hereby waived since creditors are protected by the notice provided by the Sale Motion and the jurisdiction of the Court.

50. This Order constitutes an authorization of the conduct of the Debtor and the Agent in connection herewith.

51. All utilities, landlords, creditors and all persons acting for or on its behalf shall not interfere with or otherwise impede the conduct of the Sale and the Transactions or institute any action in any court (other than in the Bankruptcy Court) or before any administrative body

which in any way directly or indirectly interferes with or obstructs or impedes the conduct of the Sale and the Transactions.

52. The Debtor shall retain sufficient funds, or make other arrangements satisfactory to the Debtor and the Agent, to enable the Debtor to fully satisfy and perform its obligations under the Agency Agreement and this Order and the Debtor shall be authorized and directed to use those funds to fully satisfy and perform its obligations under the Agency Agreement and this Order.

53. Immediately upon the Payment Date and on each other date on which payment is to be made by the Agent to or for the benefit of the Debtor, the Debtor is authorized and directed to repay, or cause to be repaid, the Lender's pre- and post-petition senior secured claims, indefeasibly and in cash, by making one or more payments to the Lender.

54. Except as modified hereby, the Interim DIP Financing Order shall remain in full force and effect.

55. Notwithstanding any provisions to the contrary in the any order of the Bankruptcy Court authorizing the Debtor's use of cash collateral order, amounts paid to the Debtor by the Agent in respect of Central Service Expenses may be used by Debtor solely to pay for Central Services.

56. To the extent that anything contained in this Order explicitly conflicts with a provision in the Agency Agreement, the Guidelines, or the Interim DIP Financing Order, this Order shall govern and control.

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(END OF DOCUMENT)

# **EXHIBIT A**

## **AGENCY AGREEMENT**

This Agency Agreement (the “Agreement”) is entered into as of this 3rd day of October, 2014, by and between **NAARTJIE CUSTOM KIDS, INC.**, a Utah corporation and debtor and debtor in possession (“Merchant”), and **GREAT AMERICAN GROUP, LLC**, a California limited liability company (the “Agent”; and collectively with Merchant, the “Parties”).

## **RECITALS**

WHEREAS, on September 12, 2014, Merchant filed a voluntary petition for relief under chapter 11 of Title 11, United States Code (the “Bankruptcy Code”), in the United States Bankruptcy Court for the District of Utah, Central Division (the “Bankruptcy Court”). Merchant’s chapter 11 case is currently pending before the Bankruptcy Court under case number 14-29666 (the “Bankruptcy Case”).

WHEREAS, Merchant operates certain retail stores in the United States and desires that Agent act as Merchant’s exclusive agent for the limited purpose of (a) selling all of the Merchandise (as hereinafter defined) located in Merchant’s retail store location(s) identified on Exhibit A-1 attached hereto (each individually a “Store”, and collectively the “Stores”) and in Merchant’s Distribution Centers identified on Exhibit A-2 attached hereto (each individually a “Distribution Center”, and collectively the “Distribution Centers”), and (b) selling all of the Owned FF&E (as hereinafter defined) located in the Stores, Merchant’s Distribution Center and Merchant’s corporate offices (subject to Section 15 below), in each case by means of a “going out of business”, “store closing”, “sale on everything”, “everything must go”, or similarly themed sale (as further described below, the “Sale”).

WHEREAS, on September 22, 2014, Merchant filed the *Debtor’s Motion for Orders (I)(A) Authorizing Entry into Agency Agreement, (B) Authorizing Bid Protections, (C) Authorizing Bidding Procedures and Auction and (D) Scheduling Sale Hearing and Approving Notice Thereof, (II) Authorizing (A) Sale of Assets and (B) Store Closing Sales and (III) Granting Related Relief* (the “Sale Motion”), pursuant to which it sought authorization of bidding procedures (including an auction (the “Auction”) in connection with the Sale;

WHEREAS, on October 1 2014, the Bankruptcy Court entered an order approving such bid procedures and scheduling the Auction for October 2, 2014; and

WHEREAS, at the Auction, Agent was named the successful bidder;

NOW, THEREFORE, in consideration of the mutual covenants and agreements set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Agent and Merchant hereby agree as follows:

### **Section 1. Definitions and Exhibits**

1.1 **Defined Terms.** The terms set forth below are defined in the Sections referenced of this Agreement:

<u>Defined Term</u>	<u>Section Reference</u>
Additional Agent Merchandise	Section 8.9(a)
Additional Taxes and Penalties	Section 8.3(a)
Adjustment Amount	Section 3.3(a)
Agency Accounts	Section 3.3(c)(ii)
Agency Documents	Section 11.1(b)
Agent	Preamble
Agent's FF&E Commission	Section 15(a)
Agent Claim	Section 12.5
Agent Collateral	Section 16.11(a)
Agent Indemnified Parties	Section 8.3(a)
Agreement	Preamble
Applicable General Laws	Section 2(c)
Approval Order	Section 2(b)
Bankruptcy Code	Recitals
Bankruptcy Court	Recitals
Benefits Cap	Section 4.1(c)
Bid Protections	Section 16.12(b)
Bidding Procedures Order	Section 10.1(b)
Break-Up Fee	Section 16.12(b)
Central Services	Section 4.1
Committee	Section 3.1(a)
Competing Bid	Section 16.12(a)
Cost Factor	Section 3.1(e)
Cost Factor Threshold	Section 3.1(e)
Cost File	Section 5.3(a)
Cost Value	Section 5.3(a)
Defective Merchandise	Section 5.2(b)
Designated Deposit Accounts	Section 3.3(c)(i)
Distribution Center	Recitals
Distribution Center Merchandise	Section 5.2(b)
Distribution Center Services	Section 4.1
Estimated Guaranteed Amount	Section 3.3(a)
Events of Default	Section 14
Excluded Benefits	Section 4.1
Excluded Defective Merchandise	Section 5.2(b)
Excluded Pricing Adjustments	Section 3.1(c)(ii)
Existing Vendors	Section 8.9(a)
Expenses	Section 4.1
Expense Reimbursement	Section 16.12(b)
E-Commerce Platform	Section 8.10
Final Inventory Report	Section 3.3(a)
Final Reconciliation	Section 8.7(b)(i)
Final Reconciliation Settlement Date	Section 8.7(b)(i)

Force Majeure Event	Section 8.8
FF&E Commission Option	Section 15(a)
FF&E Disposition Budget	Section 15(a)
FF&E Disposition Expenses	Section 15(a)
FF&E Guaranty Amount	Section 15(a)
FF&E Guaranty Option	Section 15(a)
FF&E Sale Election Deadline	Section 15(a)
FF&E Sale Option	Section 15(a)
Gross Rings	Section 5.3(b)(vi)
Gross Rings Period	Section 5.3(b)(vi)
Guaranteed Amount	Section 3.1(a)
Guaranty Percentage	Section 3.1(a)
Hazardous Materials	Section 15(d)
Initial Guaranty Payment	Section 3.3(a)
Inventory Date	Section 5.1(a)
Inventory Reconciliation Date	Section 3.3(a)
Inventory Taking	Section 5.1(a)
Inventory Taking Instructions	Section 5.1(a)
Inventory Taking Service	Section 5.1(a)
Lease Extension Motion	Section 10.1(d)
Lender	Section 3.3(f)
Letter of Credit	Section 3.1(h)
Liquidation Sale Laws	Section 2(c)
Lowest Location Price	Section 3.1(e)(i)
Membership Program Discount	Section 8.6(b)
Merchandise	Section 5.2(a)
Merchandise Ceiling	Section 3.1(d)
Merchandise Threshold	Section 3.1(d)
Merchant	Preamble
Merchant's Designated Account	Section 3.3(a)
Merchant Consignment Goods	Section 5.4
Merchant Indemnified Parties	Section 8.3(a)
Net FF&E Proceeds	Section 15(a)
Non-CAM Trash Removal Charges	Section 4.1
Occupancy Expenses	Section 4.1
Owned FF&E	Section 15(a)
Owned FF&E Guaranty Amount	Section 15(a)
Parties	Preamble
Payment Date	Section 3.3(a)
POS	Section 3.1(e)(i)
Per Store Lowest Price	Section 5.3(a)
Prevailing Discount Adjustment	Section 5.3(b)(iii)
Proceeds	Section 3.3(b)
Remaining Merchandise	Section 3.2
Retail Price	Section 3.1(e)(i)
Retained Employee	Section 9.1

Retention Bonus	Section 9.4
Returned Merchandise	Section 8.5
Sale	Recitals
Sale Commencement Date	Section 6.1
Sale Guidelines	Section 8.1
Sale Term	Section 6.1
Sale Termination Date	Section 6.1
Sales Taxes	Section 8.3(a)
Sales Tax Account	Section 8.3(a)
Signage Costs	Section 16.12(b)
Store(s)	Recitals
Third Party	Section 4.1
Third Party Vendors	Section 8.9(a)
UCC	Section 8.9(c)
Vacate Date	Section 6.2
WARN Act	Section 9.1

1.2 Exhibits. The Exhibits and Schedules annexed to this Agreement, as listed below, are an integral part of this Agreement:

<u>Exhibit</u>	<u>Section Reference</u>	<u>Description</u>
Exhibit A-1	Recitals	Stores
Exhibit A-2	Recitals	Distribution Center
Exhibit 3.1(d)	Section 3.1(d)	Merchandise Ceiling/Threshold Adjustment
Exhibit 3.1(e)	Section 3.1(e)	Cost Factor Adjustment
Exhibit 3.3(a)	Section 3.3(a)	Merchant's Designated Account
Exhibit 3.3(h)	Section 3.3(h)	Form of Letter of Credit
Exhibit 4.1(a)	Section 4.1(a)	Store Occupancy Expense Schedule
Exhibit 5.1(a)	Section 5.1	Inventory Taking Instructions
Exhibit 5.2(b)(1)	Section 5.1(b)	Distribution Center Merchandise
Exhibit 8.1	Section 8.1	Sale Guidelines
Exhibit 10.1(b)	Section 10.1(b)	Form of Bidding Procedures Order
Exhibit 10.1(c)	Section 10.1(c)	Form of Approval Order
Exhibit 11.1(d)	Section 11.1(c)	Pre-Existing Liens
Exhibit 11.1 (l)	Section 11.1(l)	Pending Matters
Exhibit 11.1 (o)	Section 11.1(o)	Extraordinary POS Activity

## Section 2. Appointment of Agent/Liquidation Sale Laws/Approval Order

(a) Appointment of Agent. Effective on the date hereof and subject to the entry of the Approval Order, Merchant hereby irrevocably appoints Agent, and Agent hereby agrees to serve, as Merchant's exclusive agent for the limited purpose of conducting the Sale and disposing of Merchant's Owned FF&E at the Stores and Distribution Center, in accordance with the terms and conditions of this Agreement.



(b) Approval Order. Immediately after the execution of this Agreement, Merchant shall notify the Bankruptcy Court of the designation of Agent as the successful bidder at the Auction and seek entry of an order, inter alia, approving this Agreement and authorizing Merchant and Agent to conduct the Sale in accordance with the terms hereof (the “Approval Order”). The Approval Order shall be in substantially the form annexed hereto as Exhibit 10.1(c), and otherwise be reasonably satisfactory to the Merchant and Agent, and provide, inter alia, that:

(i) this Agreement (and each of the transactions contemplated hereby) is approved in its entirety;

(ii) Merchant and Agent shall be authorized to continue to take any and all actions as may be necessary or desirable to implement this Agreement and each of the transactions contemplated hereby;

(iii) Agent shall be entitled to sell all Merchandise, Additional Agent Merchandise, Merchant Consignment Goods and Owned FF&E hereunder free and clear of all liens, claims or encumbrances thereon, with any presently existing liens encumbering all or any portion of the Merchandise, Additional Agent Merchandise, Merchant Consignment Goods, Owned FF&E, the Proceeds or any proceeds of the foregoing attaching only to the Guaranteed Amount and other amounts to be received by Merchant under this Agreement;

(iv) Agent shall have the right to use the Stores and/or the Distribution Center and all related Store and/or Distribution Center services, furniture, fixtures, equipment and other assets of Merchant as designated hereunder for the purpose of conducting the Sale, free of any interference from any entity or person subject to compliance with the Sale Guidelines and Approval Order with respect to the Assets;

(v) Agent, as agent for Merchant, is authorized to conduct, advertise, post signs and otherwise promote the Sale as a “going out of business”, “store closing,” “sale on everything,” “everything must go,” or similar themed sale, in accordance with the Sale Guidelines (as the same may be modified and approved by the Bankruptcy Court) and without compliance with the Liquidation Sale Laws, subject to compliance with the Sale Guidelines and Approval Order;

(vi) Agent shall be granted a limited royalty-free license and right to use until the Sale Termination Date the trademarks, trade names, logos, customer lists, website, URL, mailing lists and email lists relating to and used in connection with the operation of the Stores and the E-Commerce Platform, solely for the purpose of advertising the Sale in accordance with the terms of this Agreement;

(vii) all newspapers and other advertising media in which the Sale is advertised shall be directed to accept the Approval Order as binding and to allow Merchant and Agent to consummate the transactions provided for in this Agreement, including, without

limitation, the conducting and advertising of the Sale in the manner contemplated by this Agreement;

(viii) all utilities, landlords, creditors and all persons acting for or on their behalf shall not interfere with or otherwise impede the conduct or advertising of the Sale, institute any action in any court (other than in the Bankruptcy Court) or before any administrative body which in any way directly or indirectly interferes with or obstructs or otherwise impedes the conduct or advertising of the Sale;

(ix) the Bankruptcy Court shall retain jurisdiction over the parties to enforce this Agreement;

(x) Agent shall not be liable for any claims against the Merchant other than as expressly provided for in this Agreement;

(xi) Agent shall be authorized to include Additional Agent Merchandise in the Sale;

(xii) subject to Agent having satisfied its obligations hereunder, any amounts owed by Merchant to Agent under this Agreement shall be granted the status of superpriority claims in Merchant's Bankruptcy Case pursuant to section 364(c) of Bankruptcy Code senior to all other superpriority claims, including, without limitation, to the superpriority claims of the Lender; provided that until the Merchant receives payment in full of the Guaranteed Amount, , Expenses, the proceeds realized upon a sale of Owned FF&E (less the Agent FF&E Commission) or the FF&E Guaranty Amount, as applicable, and such other amounts due to Merchant hereunder, any superpriority claim granted to Agent hereunder shall be junior and subordinate in all respects to the security interests and superpriority claims of Lender but solely to the extent of the amount of the unpaid portion of the Guaranteed Amount, , Expenses, the proceeds realized upon a sale of Owned FF&E (less the Agent FF&E Commission) or the FF&E Guaranty Amount, as applicable, and such other amounts due to Merchant hereunder;

(xiii) Agent shall be granted a valid, binding, enforceable and perfected security interest as provided for in Section 16.11 hereof without the necessity of filing financing statements to perfect the security interests;

(xiv) the Bankruptcy Court finds that time is of the essence in effectuating this Agreement and proceeding with the Sale at the Stores uninterrupted;

(xv) Merchant's decisions to (a) enter into this Agreement and (b) perform under and make payments required by this Agreement is a reasonable exercise of the Merchant's sound business judgment consistent with its fiduciary duties and is in the best interests of the Merchant, its estate, its creditors, and other parties in interest;

(xvi) this Agreement was negotiated in good faith and at arms' length between the Merchant and Agent and that Agent is entitled to the protection of Section 363(m) of the Bankruptcy Code;

(xvii) Agent's performance under this Agreement will be, and payment of the Guaranteed Amount, under this Agreement will be made, in good faith and for valid business purposes and uses, as a consequence of which Agent is entitled to the protection and benefits of Sections 363(m) and 364(e) of the Bankruptcy Code;

(xviii) this Agreement is approved pursuant to Section 363 of the Bankruptcy Code; and

(xix) in the event any of the provisions of the Approval Order are modified, amended or vacated by a subsequent order of the Bankruptcy Court or any other court, Agent shall be entitled to the protections provided in Sections 363(m) and 364(e) of the Bankruptcy Code, and no such appeal, modification, amendment or vacatur shall affect the validity and enforceability of the sale or the liens or priority authorized or created under this Agreement or the Approval Order.

(c) Subject to entry of the Approval Order, Agent shall be authorized to advertise the Sale as a "going out of business", "store closing", "sale on everything", "everything must go", or similar-themed sale, and the Approval Order shall provide that Agent shall be required to comply with applicable federal, state and local laws, regulations and ordinances, including, without limitation, all laws and regulations relating to advertising, permitting, privacy, consumer protection, occupational health and safety and the environment, together with all applicable statutes, rules, regulations and orders of, and applicable restrictions imposed by, governmental authorities (collectively, the "Applicable General Laws"), other than all applicable laws, rules and regulations in respect of "going out of business," "store closing" or similar-themed sales (collectively, the "Liquidation Sale Laws"), provided that such Sale is conducted in accordance with the terms of this Agreement, the Sale Guidelines and Approval Order.

(d) Authority. Except as otherwise specifically provided in this Agreement, Agent shall have no authority, and shall not represent that it has any authority, to enter into any contract, agreement, or other arrangement or take any other action by or on behalf of Merchant, that would have the effect of creating any obligation or liability, present or contingent, on behalf of or for the account of Merchant without Merchant's prior written consent.

### Section 3. Guaranteed Amount and Other Payments

#### 3.1 Payments to Merchant and Agent.

(a) As a guaranty of Agent's performance hereunder, in addition to the payment of Expenses (as provided for in Section 4.1 hereof), Agent guarantees that Merchant shall receive an amount (the "Guaranteed Amount") equal to one-hundred sixteen and eight tenths on one percent (116.8%) (the "Guaranty Percentage") of the aggregate Cost Value of Merchandise. The Guaranteed Amount will be calculated based upon the product of (x) the

Guaranty Percentage *multiplied by* (y) the aggregate Cost Value of the Merchandise (in the case of (y), as determined by (A) the Final Inventory Report at the conclusion of the Inventory Taking by the Inventory Taking Service after verification and reconciliation thereof by Agent and Merchant, in consultation with Lender and the Official Committee of Unsecured Creditors (the “Committee”), (B) the aggregate amount of Gross Rings (as adjusted for shrinkage per this Agreement), and (C) the aggregate Cost Value of Returned Merchandise not otherwise included in the Inventory Taking. Agent shall pay to Merchant (or its designee) the Guaranteed Amount in the manner and at the times specified in Section 3.3 below.

(b) Intentionally omitted.

(c) The Guaranteed Percentage has been fixed based upon the Merchant’s representation that (i) the aggregate Cost Value of the Merchandise is not less than \$6.8 million (the “Merchandise Threshold”) and not greater than \$7.5 million (the “Merchandise Ceiling”); provided that, solely for purposes of determining whether the aggregate Cost Value of the Merchandise included in the Sale is less than the Merchandise Threshold or greater than the Merchandise Ceiling, no adjustment shall be made to the applicable Cost Value to account for the effect of any Prevailing Discount Adjustment or Excluded Pricing Adjustment. To the extent that the aggregate Cost Value of the Merchandise included in the Sale is less than or greater than the Merchandise Threshold or Merchandise Ceiling, as applicable, then such deviation shall not constitute a breach of any representation or warranty, or an Event of Default; provided, however, that, the Guaranteed Percentage shall be adjusted in accordance with Exhibit 3.1(d) attached hereto. Any adjustment to the Guaranteed Percentage provided for under this Section 3.1(d) shall be cumulative with, and in addition to, any other adjustment provided for under this Agreement, including, but not limited to, any adjustment provided for under Section 3.1(e) hereof.

(d) The Guaranty Percentage has also been fixed based upon the assumption that the aggregate Cost Value of the Merchandise included in the Sale as a percentage of Retail Price of the Merchandise included in the Sale (without taking into account any Prevailing Discount Adjustment and/or Excluded Price Adjustments) (the “Cost Factor”) shall not be greater than thirty-five percent (35%) (the “Cost Factor Threshold”). In the event that the Cost Factor is greater than the Cost Factor Threshold, then such deviation shall not constitute a breach of any representation or warranty, or an Event of Default; provided, however, that, the Guaranty Percentage shall be adjusted (in addition to any applicable adjustment hereunder) in accordance with Exhibit 3.1(e). Any adjustment to the Guaranteed Percentage provided for under this Section 3.1(e) shall be cumulative with, and in addition to, any other adjustment provided for under this Agreement, including, but not limited to, any adjustment provided for under Section 3.1(d) hereof. For purposes of this Agreement:

(i) “Retail Price” means, with respect to each item of Merchandise, determined as of the Sale Commencement Date, the lowest of the lowest ticketed, file price, marked, shelf price, hang-tag, stickered, PLU, or other hard-marked price, excluding in all instances any and all temporary point of sale (“POS”) activity and Excluded Price Adjustments. For purposes of calculating Retail Price, if an item of Merchandise has more than one ticketed, file price, marked, shelf price, hang-tag, stickered, PLU, or other hard-marked price, or if multiple items of the same SKU are have different ticketed, file, marked, shelf, hang-tag,

stickered, PLU, or other hard-marked prices and such pricing does not otherwise qualify as an Excluded Price Adjustment, the lowest ticketed, file price, marked, shelf price, hang-tag, stickered, PLU, or other hard-marked price on any such item shall prevail for such item or for all such items within the same SKU, as the case may be, that are located within the same location (as the case may be, the “Lowest Location Price”), unless it is reasonably determined by Merchant and Agent that the applicable Lowest Location Price was mismarked, normal course markdowns had not been reflected or taken, or such item was priced because it was damaged or marked as “as is,” in which case the correct price shall control; provided, however, in determining the Lowest Location Price with respect to any item of Merchandise at a Store, the Lowest Location Price shall be determined based upon the lowest Retail Price for such item on a per Store basis. No adjustment to Retail Price shall be made with respect to different Retail Prices for items located in different Stores.

(ii) “Excluded Price Adjustments” means the following discounts or price adjustments offered by the Merchant: (i) point of sale discounts or similar adjustments regardless of duration; (ii) employee discounts; (iii) member or customer appreciation points or coupons; (iv) multi-unit purchase discounts; (v) adjustments for damaged, defective or “as-is” items; (vi) coupons (Merchant’s or competitors’), catalog, website, or circular prices, or “buy one get one” type discounts; (vii) customer savings pass discounts or “bounce back” coupons, or discounts for future purchases based on dollar value of past purchases; (viii) obvious ticketing or marking errors; (ix) instant (in-store) or mail in rebates; or (x) similar customer specific, temporary, or employee non-product specific discounts or pricing accommodations.

(e) To ensure accurate sales audit functions, Agent shall use Merchant’s existing point-of-sale system for recording all sales (including any sales of Additional Agent Merchandise) in the Stores.

3.2 Payments to Agent. Subject to Agent’s obligation to pay in full the Guaranteed Amount, and all Expenses, Agent shall be entitled to retain any remaining Proceeds (. Provided that no Event of Default has occurred and continues to exist on the part of Agent, all Merchandise and Additional Agent Merchandise remaining at the conclusion of the Sale (“Remaining Merchandise”) shall become the property of Agent, free and clear of all liens, claims, and encumbrances of any kind or nature.. Agent and its affiliates shall be authorized to sell or otherwise dispose of the Remaining Merchandise with all logos, brand names, and other intellectual property on the Merchandise intact, and shall be authorized to advertise the sale of the Remaining Merchandise using Merchant’s name and logo.

### 3.3 Time of Payments; Proceeds; Control of Proceeds

(a) On the first business day after entry of the Approval Order (the “Payment Date”), Agent shall pay to Merchant an amount (the “Initial Guaranty Payment”) equal to eighty percent (80%) of the product of (i) the Guaranty Percentage *multiplied by* (ii) the estimated aggregate Cost Value of the Merchandise to be included in the Sale as reflected on Merchant’s books and records at the close of business on the last business day immediately preceding the Sale Commencement Date (the “Estimated Guaranteed Amount”); provided that, the Estimated Guaranteed Amount payable by Agent on the Payment Date shall be calculated based on Merchandise located in the Stores and the Distribution Centers as of the close of business on the



last business day immediately preceding the Sale Commencement Date. On the Payment Date, the Initial Guaranty Payment shall be made by wire transfer of immediately available funds to the account designated on Exhibit 3.3(a) attached hereto (the “Merchant’s Designated Account”). The balance of the Guaranteed Amount, shall be paid by Agent by wire transfer of immediately available funds to the Merchant’s Designated Account on the earlier of: (x) the second business day following the issuance of the final report of the aggregate Cost Value of the Merchandise counted by the Inventory Taking Service following the completion of the Inventory Taking, after review, reconciliation and mutual written verification thereof by Agent and Merchant, in consultation with Lender (the “Final Inventory Report”), and (y) the date that is thirty (30) days after the Sale Commencement Date (in the case of (y) above, Agent shall tender payment of the undisputed portion only on account of any remaining portion of the Guaranteed Amount). In the event of a dispute as to the calculation of the portion of the Guaranteed Amount, any such dispute shall be resolved in the manner and at the times set forth in Section 8.7(b)(ii) hereof, and Agent’s failure to pay such balance or undisputed portion shall entitle the Merchant and the Lender (individually or collectively) to draw upon the Letter of Credit in accordance with Section 3.3(i) hereof to the extent of such balance or undisputed portion. Merchant and Agent shall exercise reasonable best efforts to reconcile the Inventory Taking within ten (10) days after its completion. In the event that the Initial Guaranty Payment is either less than or exceeds the Guaranteed Amount, as applicable, Agent or Merchant, as the case may be, shall pay to Merchant or Agent, as the case may be, the amount (the “Adjustment Amount”) by which the actual Guaranteed Amount exceeds or is less than the sum of the Initial Guaranty Payment.

For purposes of this Agreement, “Proceeds” shall mean the aggregate of (i) the total amount (in dollars) of all sales of Merchandise made under this Agreement whether in the Stores or through Merchant’s E-Commerce Platform site pursuant to Section 8.10 hereof, and all service revenue received by Merchant from the Stores and/or through the E-Commerce Platform, in each case during the Sale Term and exclusive of Sales Taxes; (ii) the total amount (in dollars) of all sales of Additional Agent Merchandise (exclusive of Sales Taxes); (iii) all proceeds of Merchant’s insurance for loss or damage to Merchandise arising from events occurring during the Sale Term relating to the Merchandise and Additional Agent Merchandise; (iv) any and all proceeds received by Agent from the disposition of Remaining Merchandise. For the avoidance of doubt: (1) proceeds from the sales at Merchant’s Stores or through the E-Commerce Platform for periods prior to the Sale Commencement Date; (2) the proceeds from the sale of Merchant Consignment Goods pursuant to Section 5.4 hereof (subject to Agent’s right to receive the commission under Section 5.4 below); (3) all proceeds of Merchant’s insurance for loss or damage to Merchandise arising from events occurring prior to the Sale Commencement Date; (4) proceeds from the sale or other disposition of Owned FF&E (subject to Agent’s right to receive the FF&E Commission under Section 15 below) or the FF&E Guaranty Amount, as applicable; and (5) payments made by Agent on account of the Guaranteed Amount,, Expenses, the Letter of Credit, shall, in each case, not constitute “Proceeds” hereunder.

(b) All Proceeds shall be controlled by Agent in the manner provided for below:

(i) Prior to the date Agent establishes the Agency Accounts (see clause (ii) below), all Proceeds (including credit card Proceeds) shall be collected by Merchant and deposited on a daily basis into depository accounts designated by, owned and in the name of,

Merchant for the Stores, which accounts shall be designated for the deposit of Proceeds (including all cash, credit card payments, checks and similar items of payment, deposits and any other amounts contemplated by this Agreement (including proceeds from the sale of Additional Agent Merchandise)), and the disbursement of amounts payable to or by Agent hereunder (the “Designated Deposit Accounts”). Subject to the provisions of Section 16.11 hereof, the Approval Order shall provide (a) that Merchant grants to Agent a first priority security interest in and lien upon each Designated Deposit Account to the extent of any Proceeds and any other amounts payable to Agent deposited therein, and (b) for turnover to Agent of any such Proceeds (and any other amounts payable to Agent deposited therein) in accordance with the terms and provisions of this Agreement and the Approval Order, as applicable. If, notwithstanding the provisions of this Section, Merchant or Lender receives or otherwise has dominion over or control of any Proceeds, or other amounts due to Agent (including proceeds from the sale of Additional Agent Merchandise), Merchant and Lender shall hold the same and other amounts in trust for Agent, and shall not deposit such Proceeds or other amounts due Agent hereunder in any account except a Designated Deposit Account or as otherwise instructed by Agent. Until such time as Agent establishes the Agency Accounts (see clause (ii) below), Merchant, Agent, the Committee and Lender shall cooperate with each other to establish and implement appropriate steps and procedures to accomplish a daily reconciliation, and remittance to Agent, of all Proceeds (including credit card Proceeds) and other amounts contemplated by this Agreement that are deposited into the Designated Deposit Accounts.

(ii) After payment of the Initial Guaranty Payment and delivery of the Letter of Credit, Agent may establish its own accounts (including without limitation credit card accounts and systems), dedicated solely for the deposit of the Proceeds (including credit card Proceeds), and the disbursement of amounts payable to Agent hereunder (the “Agency Accounts”), and Merchant shall promptly, upon Agent’s reasonable request, execute and deliver all necessary documents to open and maintain the Agency Accounts; provided, however, Agent may elect to continue to use Merchant’s Designated Deposit Accounts as the Agency Accounts. The Agency Accounts shall be dedicated solely to the deposit of Proceeds (including credit card Proceeds) and other amounts contemplated by this Agreement, and the distribution of amounts payable hereunder; provided that, in the event (a) Agent elects to continue to use Merchant’s Designated Deposit Accounts as the Agency Accounts, and (b) such accounts have amounts deposited therein by Merchant that do not constitute Proceeds and/or other amounts payable to Agent under this Agreement, then Merchant, Agent, the Committee and Lender shall cooperate with each other to establish and implement appropriate steps and procedures to accomplish a daily reconciliation, and remittance to Agent, of all Proceeds (including credit card Proceeds) and other such amounts. Upon request, Agent shall deliver to Merchant and Lender copies of all bank statements and other information relating to the Agency Accounts; provided that, in the event Agent elects to continue to use Merchant’s Designated Deposit Accounts as the Agency Accounts, Merchant shall deliver to Agent copies of all bank statements and other information relating to such accounts to enable Agent to track and trace deposited funds that constitute Proceeds (including credit card Proceeds) and other amounts contemplated by this Agreement. The Merchant shall not be responsible for, and Agent shall pay as an Expense hereunder, all bank fees and charges, including wire transfer charges, related to the Sale and Agency Accounts, whether received during or after the Sale Term. Upon Agent’s notice to Merchant of Agent’s

designation of the Agency Accounts, all Proceeds of the Sale (including credit card Proceeds) shall be deposited into the Agency Accounts.

(iii) Agent shall have the right to use Merchant's credit card facilities, including Merchant's credit card terminals and processor(s), credit card processor coding, and Merchant identification number(s) and existing bank accounts for credit card Proceeds solely for purposes of the Sale, and for processing transactions relating to Additional Agent Merchandise. In the event that Agent elects to use Merchant's credit card facilities, Merchant shall process credit card transactions on behalf of Agent and for Agent's account, applying customary practices and procedures. Without limiting the foregoing, Merchant shall cooperate with Agent to download data from all credit card terminals each day during the Sale Term to effect settlement with Merchant's credit card processor(s), and shall take such other actions necessary to process credit card transactions on behalf of Agent under Merchant's identification number(s). At Agent's request, Merchant shall cooperate with Agent to establish Merchant's identification numbers under Agent's name to enable Agent to process all such credit card Proceeds (and proceeds from Additional Agent Merchandise) for Agent's own account. Merchant shall not be responsible for, and Agent shall pay as an Expense hereunder, all credit card fees, charges, and chargebacks related to Merchandise and Additional Agent Merchandise sold during the Sale, whether received during or after the Sale Term. Agent shall not be responsible for, as an Expense or otherwise, any credit card fees, charges, or chargebacks that do not relate to the Sale, whether received, prior to, during or after the Sale Term.

(iv) Commencing on the first business day following the Payment Date, and continuing on each business day thereafter, Merchant shall promptly pay to Agent by wire transfer of immediately available funds all funds constituting Proceeds (including, without limitation, Proceeds from credit card sales), and proceeds from Additional Agent Merchandise that are deposited into the Designated Deposit Accounts for the prior day. Agent shall, within a reasonable period of time after the date of each such payment by Merchant, notify Merchant and Lender of any shortfall in such payment, in which case, Merchant shall promptly pay to Agent funds in the amount of any undisputed shortfall.

(c) Merchant and Agent further agree that if at any time during the Sale Term, (i) Agent holds any amounts due to Merchant under this Agreement, Agent may, in its discretion, after two (2) business days' notice to Merchant, offset such amounts being held by Agent against any undisputed amounts due and owing by, or required to be paid by, Merchant hereunder, and (ii) Merchant holds any amounts due to Agent under this Agreement, Merchant may, in its discretion, after two (2) business days' notice to Agent, offset such amounts being held by Merchant against any undisputed amounts due and owing by, or required to be paid by, Agent hereunder.

(d) All amounts required to be paid by Agent or Merchant under any provision of this Agreement shall be made by wire transfer of immediately available funds which shall be wired by Agent or Merchant, as applicable, no later than 2:00 p.m. (prevailing Eastern Time) on the date that such payment is due; provided that, that all of the information necessary to complete the wire transfer has been received by Agent or Merchant, as applicable, by 10:00 a.m. (prevailing Eastern Time) on the date that such payment is due. In the event that the date on



which any such payment is due is not a business day, then such payment shall be made by wire transfer on the next business day.

(e) Upon Agent's failure to timely pay (i) the Adjustment Amount in the event the Guaranteed Amount exceeds the Initial Guaranty Payment, (ii) the , (iii) Expenses, or (iv) other undisputed amounts due by Agent under this Agreement, Lender or Merchant, as applicable, shall be entitled to immediately draw upon the Letter of Credit to the extent of such undisputed amount.

(f) If, and to the extent, the Agent over-funds any amounts in respect of the Guaranteed Amount hereunder (as determined pursuant to the express terms of this Agreement) and such funding or payment cannot be recovered by the Agent from Merchant under Section 3.3(a) or Section 3.3(d), by means of an offset or otherwise, then Merchant agrees (or if Merchant shall be unable to or otherwise for any reason fails to, and Salus Capital Partners, LLC, in its capacity as administrative agent and collateral agent (the "Lender"), has received such payment, the Lender agrees) to reimburse such undisputed amount of such overfunded amount to Agent within two (2) business days of written demand thereof by Agent.

(g) Guaranty Security. To secure payment of the balance of any unpaid portion of the Guaranteed Amount, , Expenses and other amounts due to Merchant hereunder, Agent shall deliver to Merchant, an irrevocable standby letter of credit, substantially in the form of Exhibit 3.3(h) attached hereto, in an original stated amount equal to the aggregate of (x) twenty percent (20%) of the estimated Guaranteed Amount (based upon Merchant's books and records maintained in the ordinary course as of the date immediately preceding the Payment Date), and (y) three (3) weeks' estimated Expenses (the "Letter of Credit"). The Letter of Credit shall name Merchant as beneficiary. The Letter of Credit shall be delivered Merchant, no later than the second business day following the Sale Commencement Date, and shall be issued by a U.S. national bank selected by Agent and reasonably acceptable to Merchant, Lender and the Committee. In the event that Agent fails to timely pay any undisputed amount hereunder in respect of the Guaranteed Amount, and/or Expenses as required under this Agreement, Merchant shall be entitled to draw on the Letter of Credit to fund such undisputed amount or obligation after five (5) business days' written notice to Agent. Merchant and Agent agree that, from time to time upon Agent's request, the face amount of the Letter of Credit shall be reduced by the aggregate amount of payments made by Agent on account of the Guaranteed Amount; provided, however, until the Final Reconciliation has been completed, under no circumstances shall the face amount of the Letter of Credit be reduced to an amount less than two (2) weeks' estimated Expenses (and Merchant shall cooperate with respect to each such request). The Letter of Credit shall expire no earlier than sixty (60) days after the Sale Termination Date; provided that, if, as of the tenth (10<sup>th</sup>) business day prior to the scheduled expiration date of the Letter of Credit, there remains any unresolved dispute as to the Guaranteed Amount and/or Expenses, Agent shall cause the expiration date of the Letter of Credit to be extended for successive thirty (30) day intervals (or such other longer duration as Merchant and Agent may agree) until the subject dispute has been resolved and any additional amounts due hereunder on account of the Guaranteed Amount and/or Expenses have been paid to Merchant. If Agent has for any reason not so extended the expiration date of the Letter of Credit by the date that is ten (10) business days prior to the expiration date of the Letter of Credit (as may have been extended previously), Merchant shall have the right to make a drawing under the Letter of Credit in an amount equal to

the amount(s) Merchant asserts are then owing to Merchant. After completion of the Final Reconciliation and payment in full of all amounts owing by Agent (including but not limited to the Guaranteed Amount and Expenses), Merchant shall surrender the original Letter of Credit to the issuer thereof together with written notification that the Letter of Credit may be terminated.

Section 4. Expenses of the Sale

4.1 Expenses. Agent shall be unconditionally responsible for all “Expenses”, which expenses shall be paid by Agent in accordance with Section 4.2 below. Agent and/or Merchant and/or Lender may review or audit the Expenses at any time. Agent shall be obligated to pre-fund any payroll-related expenses consistent with Merchant’s customary payroll funding practices and timing. In addition, Agent agrees that it shall pre-fund an amount equal to fourteen (14) days per diem Occupancy Expenses on the second business day after the Sale Commencement Date, which amount Merchant and Lender agree shall be applied to and credited against any per diem Occupancy Expense obligation for the month of October. As used herein, “Expenses” shall mean the Store-level and where expressly applicable, Distribution Center-level operating expenses of the Sale which arise during the Sale Term and are attributable to the Sale, limited to the following:

(a) (i) actual Occupancy Expenses for the Stores on a per location and per diem basis in an amount up to the aggregate per diem per location amount set forth on Exhibit 4.1(a) hereto; provided, however, in the event there are any non-cash items included in Exhibit 4.1(a), such items shall not be available to Merchant to offset any per diem shortfall(s) in any other category/line item, *plus* (ii) the portion of any percentage rent obligations allocable to the sale of Merchandise during the Sale to the extent set forth on Exhibit 4.1(a), *plus* (iii) the portion of any percentage rent obligations attributable to the sale of Additional Agent Merchandise during the Sale to the extent set forth on Exhibit 4.1(a) (in each case as determined in the manner described in the definition of “Occupancy Expenses” below in this Section 4.1);

(b) actual wages and commissions for all Store-level and Distribution Center-level Retained Employees used in conducting the Sale; provided that, Agent shall only be obligated to pay 50% of the payroll wages for Store-level Retained Employees used during the Inventory Taking, and Merchant shall pay the remaining 50% of the wages for Retained Employees used during the Inventory Taking;

(c) actual amounts payable by Merchant for benefits for Retained Employees (including payroll taxes, FICA, unemployment taxes, workers’ compensation and health care insurance benefits, but excluding Excluded Benefits) for Store-level and Distribution Center-level Retained Employees used in the Sale, in an amount up to sixteen and two-tenths percent (16.2%) of base payroll (including commissions) for all Retained Employees in the Stores and the Distribution Centers (the “Benefits Cap”);

(d) Retention Bonuses for Retained Employees, as provided for in Section 9.4 below;

(e) all costs and expenses associated with Agent’s on-site supervision of the Stores and Distribution Center, including but not limited to any and all fees, wages, bonuses, deferred compensation, taxes, and third party payroll costs and expenses of Agent’s field personnel, travel to, from or between the Stores and Distribution Center, and all out-of-pocket and commercially reasonable expenses relating thereto;

- (f) banners, sign walkers, and in-Store signs that are produced for the Sale;
- (g) promotional costs including, without limitation, email blasts, television, ROP, other advertising and direct mail attributable to the Sale and ordered or requested by Agent;
- (h) the costs and expenses of obtaining additional supplies used at the Stores and Distribution Centers as may be required by Agent in the conduct of the Sale;
- (i) Intentionally omitted;
- (j) postage/overnight delivery/courier charges to and from or among the Stores to the extent relating to the Sale;
- (k) credit card and bank card fees, chargebacks, and discounts attributable to the Sale at the Stores or through the E-Commerce Platform;
- (l) any and all costs of moving, transferring, or consolidating Merchandise and/or Additional Agent Merchandise between the Stores;
- (m) a pro rata portion for the Sale Term of Merchant's premiums in respect of general liability, casualty, property, inventory, and other insurance policies attributable to the Merchandise and the Stores and Distribution Centers ;
- (n) third-party payroll processing fees for the Stores and the E-Commerce Platform;
- (o) armored car service and security personnel;
- (p) actual cost of Agent's capital, reasonable legal expenses, letter of credit fees and insurance (as provided in Section 12.4 hereof);
- (q) Intentionally omitted;
- (r) Agent's 50% of the third party fees and costs of the Inventory Taking
- (s) Central Service Expenses in an amount equal to \$5,000.00 per week (pro-rated for partial weeks) for the Sale Term (payable to Merchant) in respect of the cost of Merchant providing Central Services in accordance with Section 8.1 hereof;
- (t) Store cash thefts and other Store cash shortfalls in registers;
- (u) Intentionally omitted;
- (v) any costs and expenses incurred in connection with the acquisition (including costs of goods) and delivery of any Additional Agent Merchandise;

(w) the E-Commerce Expense Reimbursement provided for in Section 8.10 below;

(x) costs and expenses associated with temporary labor requested or obtained by Agent for purposes of the Sale;

(y) Costs and expenses postage, overnight delivery or other shipping charges related to the operation of the E-Commerce Platform and delivery of Merchandise and Additional Agent Merchandise to the consumers; and

(z) the actual costs and expenses of Agent providing such additional services as the Agent deems appropriate for the Sale.

“Expenses” shall not include: (i) Central Service Expenses in excess of the amount set forth in Section 4.1(s); (ii) Excluded Benefits; (ii) any rent or other occupancy expenses other than Occupancy Expenses in accordance with Section 4.1(a) hereof; (iii) costs associated with providing Distribution Center Services in excess of the amounts set forth in Section 4.1 E-Commerce Expense Reimbursement provided for under Section 8.10 below; (iv) costs of maintaining and operating Merchant’s website in connection with the E-Commerce Platform in excess of E-Commerce Expense Reimbursement in excess of the amounts provided for under Section 8.10 below; or (v) any costs, expenses or liabilities arising during the Sale Term, other than the Expenses listed above. All costs or expenses related to the Sale not included as Expenses shall be paid by Merchant promptly when due during the Sale Term. Notwithstanding anything to the contrary herein, (x) to the extent that any Expense listed in Section 4.1 is also included on Exhibit 4.1(a), then Exhibit 4.1(a) shall control and such Expense shall not be double counted. Except as provided in this Section 4.1 and Section 8.10, no Expenses shall be paid with respect to any distribution center/warehouses other than the E-Commerce Expense Reimbursement provided for in Section 8.10.

As used herein, the following terms have the following meanings:

“Central Service Expenses” means costs and expenses for Merchant’s Central Services.

“Central Services” means those Merchant central administrative services necessary for the conduct and support of the Sale, including, but not limited to, use or and access to Merchant’s: (i) inventory control system, (ii) payroll system, (iii ) accounting system, (iv) office facilities, (v) central MIS and POS services, (vi) cash reconciliation, (vii) central administrative services and personnel to process and perform sales audit, banking, and other normal course administrative services customarily provided to or for the benefit of operating the Distribution Centers and/or the Stores, (viii) such other central office services reasonably necessary for the Sale, and (ix) to use reasonably sized offices located at Merchant’s central office facility to effect the Sale.

“Distribution Center Services” means those services customarily performed by Merchant in operating and maintaining the Distribution Centers in the ordinary course of business and in the course of receiving and distributing Merchandise and supplies to the Stores, as more fully described in Section 8.10, including, but not limited to, with respect to (i) payroll and related employee benefits of all Distribution Center employees as may be designated from time to time by Agent; (ii) the handling, receiving, in-take, storage, ticketing and processing of any Merchandise and Distribution Center Merchandise (but excluding incremental costs incurred in connection with Additional Agent Merchandise), (ii) any required supplies in connection with the foregoing; (iii) any Central Services required to operate and maintain the Distribution Centers during the Sale Term applicable thereto to the extent not provided for in Section 8.10; and (iv) the costs of moving, transferring, or consolidating Merchandise between the Distribution Centers and the Stores.

“Excluded Benefits” means (i) the following benefits arising, accruing or attributable to the period prior to, during, or after the Sale Term: (w) vacation days or vacation pay, (x) sick days or sick leave or any other form of paid time off, (y) maternity leave or other leaves of absence and (z) ERISA coverage and similar contributions and/or (ii) any other benefits in excess of the Benefits Cap, including, without limitation, any payments due under the WARN Act.

“Occupancy Expenses” means rent, percentage rent, common-area maintenance, landlord promotional fees, real estate and use taxes, HVAC, utilities, telecom/telephone charges, point-of-sale systems maintenance, store security systems, routine repairs and maintenance, taxes and licenses, costs of all local, long-distance, and international telephone, satellite broadband connections, T-1 lines, broadband internet, and other telecommunications services, trash removal (to the extent excluded as a fixed charge component of lease obligation), snow removal, and ordinary course third-party cleanings, pest control services, and all other categories of expenses at the Stores as set forth on Exhibit 4.1(a) attached hereto and in an amount up to the specific amounts set forth on Exhibit 4.1(a) attached hereto and calculated in accordance with Section 4.1(a), plus any percentage rent obligations incurred by Merchant under applicable leases or occupancy agreements that are allocable to the sales as part of the Sale during the Sale Term of: (x) Merchandise and (y) Additional Agent Merchandise included in the Sale. Merchant and Agent agree that Exhibit 4.1(a) shall specify the actual applicable percentage and any applicable sales thresholds in respect of percentage rent under any applicable Store lease(s) or other occupancy agreement(s). Merchant and Agent further agree that in the event Exhibit 4.1(a) does not specify the actual applicable percentage and/or the applicable sales thresholds in respect of percentage rent under any applicable Store lease(s) or other occupancy agreement(s), Agent shall have no obligation to pay percentage rent other than as set forth on Exhibit 4.1(a). Notwithstanding anything to the contrary set forth in this Agreement, Merchant and Agent further agree that to the extent that, in connection with the conduct of the Sale and/or Agent’s vacating of the Stores (but not in connection with the disposition of any unsold Owned FF&E or other non-Merchandise assets being abandoned or otherwise disposed of by Merchant), Merchant incurs additional trash removal charges at a Store, other than the fixed charge component of Merchant’s lease obligation for a particular Store provided for on Exhibit 4.1(a) (the “Non-CAM Trash Removal Charges”), such Non-CAM Trash Removal Charges shall be paid by



Agent as an Expense of the Sale, in addition to any trash removal charges as may be set forth in Exhibit 4.1(a) hereof.

“Third-party” means, with reference to any Expenses, a party that is not affiliated with or related to Merchant.

4.2 Payment of Expenses. From and after the Sale Commencement Date, Agent shall be responsible for the payment of all Expenses, whether or not there are sufficient Proceeds collected to pay such Expenses after the payment of the Guaranteed Amount. All Expenses incurred during each week of the Sale (i.e., Sunday through Saturday) shall be paid by Agent to or on behalf of Merchant immediately following the weekly Sale reconciliation by Merchant and Agent pursuant to Section 8.7(a) below, based upon invoices and other documentation reasonably satisfactory to Merchant and Agent.

## Section 5. Inventory Valuation; Merchandise.

### 5.1 Inventory Taking.

(a) Commencing on the Sale Commencement Date, Merchant and Agent shall cause to be taken a SKU-level and Retail Price physical inventory of the Merchandise located in the Stores and the Distribution Centers (collectively, the “Inventory Taking”). Subject to the availability of the Inventory Taking Service, Merchant and Agent shall use commercially reasonable efforts to complete the Inventory Taking as follows: (x) as to Merchandise located in the Stores, in each Store no later than twenty one (21) days after the Sale Commencement Date; (y) with regard to Distribution Center Merchandise, on a date and in accordance with counting procedures that shall be mutually agreeable to the Parties (the date of the Inventory Taking at each location being the “Inventory Date” for such location). Merchant and Agent shall jointly employ RGIS or another mutually acceptable independent inventory taking service (the “Inventory Taking Service”) to conduct the Inventory Taking in the Stores and the Distribution Center. The Inventory Taking shall be conducted in accordance with the procedures and instructions to be mutually agreed upon by Merchant (in consultation with the Lender) and Agent and made a part of this Agreement as Exhibit 5.1(a) (the “Inventory Taking Instructions”). As an Expense, Agent shall be responsible for fifty percent (50%) of the fees and expenses of the Inventory Taking Service. The balance of such fees and expenses shall be paid by Merchant. Except as provided in the immediately preceding sentence, Merchant and Agent shall each bear their respective costs and expenses related to the Inventory Taking; provided that, Agent shall be obligated to pay fifty percent (50%) of the payroll and related benefit costs (subject to the Benefits Cap) for Retained Employees used during the Inventory Taking, and Merchant shall pay the remaining fifty percent (50%) of the payroll and related benefit costs for Retained Employees used during the Inventory Taking. Merchant, Agent, the Committee and Lender shall each have the right to have representatives present during the Inventory Taking, and shall each have the right to review and verify the listing and tabulation of the Inventory Taking Service. Merchant agrees that during the Inventory Taking in each of the Stores, the applicable Store shall be closed to the public and no sales or other transactions shall be conducted until the Inventory Taking has been completed, as agreed by Merchant and Agent. Merchant and Agent further agree that until the Inventory Taking in each particular Store is complete, Agent shall not (i) transfer any Merchandise to or from that Store, (ii) deliver any Additional Agent Merchandise to such Store,

(iii) move Merchandise within or about the Stores, or (iv) remove any Merchant hang tags, price tickets, inventory control tags, or other indicia of pricing affixed to or related to any Merchandise. Agent and Merchant (in consultation with the Lender) shall use their reasonable best efforts to reconcile the Inventory Taking (including, but not limited to, the determination of the aggregate Cost Value of the Merchandise), within ten (10) days after its completion. In the event there is any dispute with respect to the reconciliation of the aggregate Cost Value of the Merchandise following completion of the Inventory Taking, then any such dispute shall be resolved in the manner and at the times set forth in Section 8.7(b)(ii) hereof.

(b) [Intentionally Omitted]

## 5.2 Merchandise Subject to this Agreement.

(a) For purposes of this Agreement, including but not limited to the calculation of the Guaranteed Amount, “Merchandise” means all new, first quality (other than as expressly set forth below), finished goods inventory that is owned by Merchant and customarily sold to customers in the ordinary course of Merchant’s business, including, but not limited to, (i) Merchandise subject to Gross Rings; (ii) Merchandise located in the Stores and the Distribution Centers on the Sale Commencement Date; and (iii) Defective Merchandise (to the extent Merchant and Agent can mutually agree on the Cost Value applicable thereto). Notwithstanding the foregoing, “Merchandise” shall not include (i) goods that belong to sublessees, licensees, or concessionaires of Merchant; (ii) goods held by Merchant on memo, on consignment, or as bailee; (iii) Excluded Defective Merchandise; (iv) Additional Agent Merchandise; and (v) furnishings, trade fixtures furniture, and equipment and improvements to real property that are located in the Stores and Distribution Center.

(b) As used in this Agreement, the following terms have the respective meanings set forth below:

“Defective Merchandise” means any item of Merchandise identified and agreed upon by Merchant and Agent as defective in that it is damaged, defective, scratched, soiled, ripped, torn, stained, faded, discolored, dented, out of box (if normally sold as new in-the-box), missing pieces, mismatched, mis-mated or near-sized, parts, items typically sold as a set which are incomplete, or gift with purchase items, or otherwise affected by other similar defenses rendering it not first quality. Sample merchandise and merchandise on display in the Stores shall not per se be deemed to be Defective Merchandise.

“Distribution Center Merchandise” means those items of inventory identified on Exhibit 5.2(b)(1) that were located in Merchant’s Distribution Centers on the Sale Commencement Date.

“Excluded Defective Merchandise” means (a) any item of Defective Merchandise that is not saleable in the ordinary course because it is so damaged or defective that it cannot reasonably be used for its intended purpose, (b) any item of Defective Merchandise for which the parties cannot mutually agree upon a Cost Value, and/or (c) packaway merchandise. Excluded Defective Merchandise located in the Stores shall be identified and counted during the



Inventory Taking and thereafter removed from the sales floor and segregated. To the extent that goods in the Distribution Centers or in transit to the Stores constitute Excluded Defective Merchandise and such goods arrive at the Stores despite Merchant's covenant not to ship such goods to the Stores, such goods shall be identified during the Inventory Taking or, to the extent such goods arrive in a Store after the Inventory Date for such Store, such goods shall be reasonably identified by Agent within five (5) business days of receipt of at such Store.

### 5.3 Valuation.

(a) For purposes of this Agreement, "Cost Value" shall mean, with respect to each item of Merchandise, other than the Additional Agent Merchandise, the lower of (i)(x) the lower of the Merchant's actual cost of such item and (y) the cost of such item as reflected in the SKU for such item of Merchandise as reflected on Merchant's inventory item master cost file, entitled "invStr-SKU\_20141002" (together with all updated files received on or prior to the Sale Commencement Date, the "Cost File") and (ii) the Retail Price.

(b) Anything in Section 5.3(a) to the contrary notwithstanding, Merchant and Agent further agree as follows:

(i) Defective Merchandise shall be valued by mutual agreement of the parties; if the parties are unable to so agree, or if an item is determined to be Excluded Defective Merchandise, such goods shall be excluded from the Sale and treated as Excluded Defective Merchandise for all purposes hereunder, including, without limitation, calculation of the Guaranteed Amount and Proceeds;

(iii) Excluded Pricing Adjustments shall not be taken into account in determining the Cost Value of any item of Merchandise;

(iv) If the Sale commences prior to the completion of the Inventory Taking at any Store or the Distribution Center, then for the period from the Sale Commencement Date until the Inventory Date for such Store (the "Gross Rings Period"), Agent and Merchant shall jointly keep (i) a strict count of gross register receipts less applicable Sales Taxes but excluding any prevailing discounts ("Gross Rings") and (ii) cash reports of sales within such Store and or E-Commerce Platform utilized by the subject Distribution Center. Agent and Merchant shall keep a strict count of register receipts and reports to determine the actual Cost Value and Retail Price of the Merchandise sold by SKU. All such records and reports shall be made available to Merchant and Agent during regular business hours upon reasonable notice. Any Merchandise included in the Sale using the Gross Rings method shall be included in Merchandise using the actual Cost Value of the Merchandise sold plus one and one-half percent (1.5%) shrink provision.

5.4 Excluded Goods. Merchant shall retain all rights and responsibility for any goods not included as "Merchandise" hereunder and shall remove, at Merchant's expense, such goods

from the Stores and the Distribution Centers prior to the Sale Commencement Date, or as soon thereafter as reasonably practicable. If Merchant so elects at the beginning of the Sale Term, Agent shall accept those goods not included as “Merchandise” hereunder and as identified by Merchant for sale as “Merchant Consignment Goods”. Merchant Consignment Goods shall be sold at prices mutually agreed upon by Merchant and Agent. Agent shall retain twenty percent (20%) of the sale price (less applicable Sales Taxes) for all sales of Merchant Consignment Goods, and Merchant shall receive eighty percent (80%) of the sale price (less applicable Sales Taxes) in respect of sales of Merchant Consignment Goods. Merchant shall receive its share of the receipts of sales of Merchant Consignment Goods on a weekly basis, immediately following the weekly reconciliation by Merchant and Agent pursuant to Section 8.7(a) below. Except as expressly provided in this Section 5.4, Agent shall have no cost, expense, or responsibility in connection with any goods not included in Merchandise, including but not limited to sales commissions and percentage rent.

5.5 [Intentionally Omitted].

## Section 6. Sale Term.

6.1 Term. The Sale shall commence at each of the Stores on the first calendar day after the entry of the Approval Order, but not later than October 3, 2014 (the “Sale Commencement Date”). Agent shall complete the Sale and vacate the premises of each Store and Distribution Centers in favor of Merchant or its representative or assignee on or before January 15, 2015 (the “Sale Termination Date”). The period beginning on the Sale Commencement Date through and including the Sale Termination Date shall be referred to herein as the “Sale Term”. The Sale Termination Date as to any Store or the Distribution Centers may be (a) extended by mutual written agreement of Agent and Merchant, in consultation with the Lender or (b) accelerated by Agent, in which case Agent shall provide Merchant and the Lender with not less than seven (7) days’ advance written notice of any such planned accelerated Sale Termination Date (each such notice being a “Vacate Notice”). If Agent fails to provide Merchant and the Lender with timely notice of an acceleration of the Sale Termination Date for a Store, Agent shall be liable for and shall pay any Occupancy Expenses resulting from such untimely notice.

6.2 Vacating the Closing Stores and Distribution Center. Subject to the terms of Section 6.1 hereof, Agent shall provide Merchant and the Lender with not less than seven (7) days’ advance written notice of its intention to vacate any Store or Distribution Centers (as to each such Store and/or Distribution Center, as applicable, the “Vacate Date”). On the Vacate Date, Agent shall vacate such Store and/or Distribution Centers in favor of Merchant or its representatives or assignee, (subject to Agent’s right to abandonment) remove all Remaining Merchandise (including any unsold Additional Agent Merchandise) from the Store and/or Distribution Center, and leave such Store and Distribution Center in “broom clean” condition (ordinary wear and tear excepted) subject to the right to abandon, neatly in place, any unsold Owned FF&E. Agent’s obligations to pay all Expenses, including Occupancy Expenses, for each Store or the Distribution Center subject to Vacate Notice shall continue only until the earlier of the (a) applicable Vacate Date for such Store or Distribution Center, or (b) Sale Termination

Date. All assets of Merchant used by Agent in the conduct of the Sale (*e.g.*, FF&E, supplies, etc.) shall be returned by Agent to Merchant or left at the Stores and/or Distribution Center, to the extent same have not been used in the conduct of the Sale or have not been otherwise disposed of through no fault of Agent. Any reference in this Section 6 to vacating the Stores and/or Distribution Centers means vacating the Stores and/or Distribution Center, as applicable, in favor of Merchant, its representatives, or assignee and shall not mean vacating possession or disclaimer of lease in favor of the landlord or owner of the Store and/or Distribution Centers premises. Agent agrees that it shall be obligated to repair any damage caused by Agent (or any representative, agent, or licensee thereof) to any Store and/or Distribution Centers during the Sale Term, ordinary wear and tear excepted. Agent shall have the right to abandon in place any asset of Merchant.

Section 7. Intentionally Omitted.

Section 8. Conduct of the Sale.

8.1 Rights of Agent and Merchant. Subject to the Approval Order and the Sale Guidelines, Agent shall be permitted to conduct a “going out of business”, “store closing” or similarly themed sale at the Stores and the Distribution Centers throughout the Sale Term. Agent shall conduct the Sale in the name of and on behalf of Merchant in a commercially reasonable manner and in compliance with the terms of this Agreement and, except as modified by the Approval Order, all governing laws and applicable agreements to which Merchant is a party. Agent shall conduct the Sale in accordance with the Sale Guidelines annexed hereto as Exhibit 8.1 and approved by the Approval Order, whether by in-store promotion, media advertising, or other promotional materials. Merchant shall have the right to monitor the Sale and activities attendant thereto and to be present in the Stores during the hours when the Stores are open for business, so long as Merchant’s presence does not unreasonably disrupt the conduct of the Sale. Merchant shall also have a right of access to the Stores at any time in the event of an emergency situation and shall promptly notify Agent of such emergency. In addition to any other rights granted to Agent hereunder, in conducting the Sale, Agent, in the exercise of its sole discretion, shall have the following rights, limited by the Sale Guidelines:

(a) except as otherwise provided in the Approval Order, to establish Stores’ hours, which are consistent with the terms of applicable leases, mortgages, or other occupancy agreements and local laws or regulations, including, without limitation, Sunday closing laws; provided, however, to the extent that Agent extends the hours of operation at one or more of the Stores beyond the hours historically operated by Merchant, which results in additional utilities charges and increased Occupancy Expenses in excess of the average utilities charges and Occupancy Expenses for such Stores over the twelve (12) months preceding the Sale Commencement Date, Agent shall reimburse Merchant the amounts, if any, of such additional costs and such additional costs shall constitute Expenses;

(b) to use without charge during the Sale Term (except where otherwise designated as an Expense pursuant to Section 4.1 hereof), (i) all furniture, fixtures and equipment, (ii) bank accounts, (iii) Store-level and/or Distribution Center-level (and to the extent available, corporate) computer hardware and software, (iv) customer lists, mailing lists, email

lists, and web and social networking sites utilized by Merchant in connection with its business (but solely in connection with the Sale and pursuant to such reasonable restrictions requested by Merchant in order for Merchant to comply with its privacy policy and applicable laws governing the use and dissemination of confidential consumer personal data), (v) existing supplies located at the Stores and/or Distribution Center, (vi) intangible assets (including Merchant's names, logos, and tax identification numbers), (vii) Stores' and/or Distribution Centers keys, case keys, security codes, and safe and lock combinations required to gain access to and operate the Stores and the Distribution Center, and (viii) any other assets of Merchant located at the Stores and/or Distribution Centers (whether owned, leased, or licensed) consistent with applicable terms of leases or licenses. Agent shall exercise due care and return to Merchant immediately at the end of the Sale all materials and supplies except materials or supplies expended;

(c) subject to Agent's payment (if applicable) in accordance with Sections 4.1(s) and (w) above in respect of Central Services and Distribution Center Services, Merchant agrees and covenants that it shall be responsible for performing and providing to Agent such Central Services necessary or incident to the conduct of the Sale, including, but not limited to, use of Merchant's central office facilities, central administrative services, and personnel to process payroll, perform MIS, and provide other central office services necessary for the Sale to the extent that such services are normally provided by Merchant in house; provided, however, that, in the event Agent expressly requests Merchant to provide services other than those normally provided to the Stores and/or Distribution Center and relating to the sale of Merchandise by Merchant in the ordinary course of business and as expressly contemplated by this Agreement, Agent shall be responsible to reimburse Merchant for the actual incremental cost of such services incurred by Merchant as an Expense of the Sale hereunder;

(d) to establish Sale prices and implement advertising, signage (including exterior banners and signs and sign walkers), and promotional programs consistent with the sale theme described herein, and as otherwise provided in the Approval Order and the Sale Guidelines, as and where applicable (including, without limitation, by means of media advertising, A-frame, interior and exterior banners, use of sign walkers and similar signage).

(e) once the Inventory Taking is complete at both the transferring Store and the receiving Store, to transfer Merchandise between and among the Stores;

(f) to supplement the Merchandise at the Stores with Additional Agent Merchandise in accordance with Section 8.9 hereof; and

(g) to conduct the Sale in accordance with the Sale Guidelines attached hereto as Exhibit 8.1.

8.2 Terms of Sales to Customers. Subject to Agent's compliance with applicable law (as determined with reference to the Approval Order), all sales of Merchandise will be "final sales" and "as is" and all advertisements and sales receipts will reflect the same. Agent shall not warrant the Merchandise in any manner, but will, to the extent legally permissible, pass on all manufacturers' warranties to customers. All sales will be made only for cash or nationally recognized credit and debit cards. Agent shall accept and honor coupons during the Sale Term,

if any, as well as coupons and Merchant's employee discount terms as are in effect immediately prior to the commencement of the Sale Term. Merchant shall reimburse Agent in cash for all amounts related to coupons, as well as coupons and Merchant's employee discount terms, during each weekly sale reconciliation provided for in Section 8.7; provided that, Merchant shall only be obligated to reimburse Agent for Merchant's coupons, as well as coupons and Merchant's employee discount terms, honored by Agent during the first thirty (30) days of the Sale. Agent shall clearly mark all receipts for the Merchandise sold at the Stores during the Sale Term, so as to distinguish such Merchandise from the merchandise sold prior to the Sale Commencement Date.

8.3 Sales Taxes. (a) During the Sale Term, all sales, excise, gross receipts, and other taxes attributable to sales of Merchandise, Additional Agent Merchandise, Merchant Consignment Goods, and/or Owned FF&E as indicated on Merchant's point of sale equipment (other than taxes on income, but specifically including, without limitation, gross receipts taxes) payable to any taxing authority having jurisdiction (collectively, "Sales Taxes") shall be added to the sales price of Merchandise, Additional Agent Merchandise, Merchant Consignment Goods, and/or Owned FF&E and collected by Agent in trust for Merchant at time of sale and paid over to Merchant. All Sales Taxes shall be deposited into a segregated account designated by Merchant and Agent solely for the deposit of such Sales Taxes (the "Sales Taxes Account"). If Agent does not timely remit Sales Taxes to Merchant, Merchant shall be permitted to immediately draw on the Letter of Credit in the full amount of Sales Taxes collected by Agent in the preceding week. Provided that Agent has collected all Sales Taxes during the Sale and remitted the proceeds thereof to Merchant, Merchant shall promptly pay all Sales Taxes and file all applicable reports and documents required by the applicable taxing authorities. Notwithstanding anything to the contrary herein, Agent shall reimburse Merchant for any additional Sales Taxes, interest, fines, penalties, and similar amounts payable to any taxing authority as the result of a Sales Tax audit conducted by or on behalf of such authority which discloses that the Sales Taxes collected by Agent and paid over to Merchant for any period during the Sale Term were less than those mandated by applicable law for the sale of Merchandise, Additional Agent Merchandise, Merchant Consignment Goods, and/or Owned FF&E, if any, that is sold by Agent under this Agreement (any such additional Sales Taxes and other amounts are collectively referred to herein as "Additional Taxes and Penalties"). Merchant will be given access to the computation of gross receipts for verification of all such Sales Tax collections. Agent shall add Sales Tax to the sales price of all Additional Agent Merchandise sold and Agent shall collect Sales Taxes attributable to the sales of Additional Agent Merchandise and deposit such amounts into existing accounts, trust accounts, or other accounts designated by Agent, for remittance by Merchant, on behalf of Agent, to the appropriate taxing authority. If Agent fails to perform its responsibilities in accordance with this Section 8.3, and provided Merchant complies with its obligations in accordance with this Section 8.3, Agent shall indemnify and hold harmless Merchant and its officers, directors, employees, agents and independent contractors (collectively, "Merchant Indemnified Parties") from and against any and all costs, including, but not limited to, reasonable attorneys' fees, assessments, fines, or penalties (including but not limited to all Additional Taxes and Penalties) that Merchant sustains or incurs as a result or consequence of the failure by Agent to collect Sales Taxes and remit them to Merchant and/or, to the extent Agent is required hereunder to prepare reports and other documents, the failure by Agent to promptly deliver any and all reports and other documents



required to enable Merchant to file any requisite returns with such taxing authorities. Provided that Agent performs its responsibilities in accordance with this Section 8.3, Agent shall have no further obligation to the Merchant, the Lender, any taxing authority, or any other party, and Merchant (and Lender to the extent it has received any funds on account of Sales Taxes) shall indemnify and hold harmless Agent and its officers, directors, employees, agents and Supervisors (collectively, "Agent Indemnified Parties") from and against all claims, demands, assessments, penalties, losses, liability or damage, including, without limitation, reasonable attorneys' fees and expenses, directly or indirectly asserted against, resulting from or related to the failure by Merchant to promptly pay such taxes to the proper taxing authorities and/or the failure by Merchant to promptly file with such taxing authorities all reports and other documents required by applicable law to be filed with or delivered to such taxing authorities.

(b) Without limiting the generality of Section 8.3(a) hereof, the Parties agree that because Agent will conduct the Sale solely as agent for Merchant, the various payments that this Agreement contemplates (including the payment by Agent of the Guaranteed Amount) do not represent the sale of tangible personal property and, accordingly, are not subject to Sales Taxes.

8.4 Supplies. Agent shall have the right to use all existing supplies necessary to conduct the Sale (e.g., boxes, bags, and twine, but not gift certificates, rain checks, merchandise credits, or the like) located at the Stores and/or the Distribution Centers at no charge to Agent. In the event that additional supplies are required in any of the Stores or, subject to Agent's election under Section 8.10, the E-Commerce Platform, during the Sale Term, the acquisition of such additional supplies shall be the responsibility of Agent as an Expense; provided, however, that if reasonably requested by Agent, Merchant shall assist Agent in obtaining supplies, at Agent's expense, from Merchant's vendors at Merchant's usual and customary costs for such supplies. Merchant does not warrant that Merchant's existing supplies as of the Sale Commencement Date are adequate for purposes of the Sale.

8.5 Returns of Merchandise. During the first ten (10) days of the Sale, Agent shall accept returns of Merchandise sold by Merchant prior to the Sale Commencement Date in accordance with Merchant's return policies in effect at the time of purchase (to the extent presented in accordance with the foregoing terms, each such item being defined herein as "Returned Merchandise"). Agent shall maintain and deliver to Merchant a detailed Returned Merchandise log, including copies of all relevant merchandise receipts and credits, and shall mark the Returned Merchandise in such a fashion so as to render such merchandise readily identifiable by Merchant and Agent. Merchant shall reimburse Agent in cash or credit against the following week's payment for the amount of any store credit or refund given to any customer in respect of Returned Merchandise. To the extent Returned Merchandise is salable as first quality merchandise, it shall be included in Merchandise and for purposes of the calculation of the Guaranteed Amount and shall be valued at the Cost Value and Retail Price applicable to such item. Subject to Merchant's reimbursement to Agent of the amount of any store credit or refund granted for any such Returned Merchandise, the aggregate Cost Value of the Merchandise shall be increased by the Cost Value of any Returned Merchandise, and the Guaranteed Amount shall be adjusted accordingly. If the Returned Merchandise is not first quality goods, Merchant and Agent shall negotiate in good faith to determine an appropriate Cost Value applicable to such

merchandise for purposes of determining the Cost Value attributable thereto; provided that, in the event Merchant and Agent cannot agree on the Cost Value to be attributed to any particular item(s) of Returned Merchandise, than such item(s) shall be segregated from Merchandise and excluded from the Sale and treated as Excluded Defective Merchandise for all purposes hereunder. Any reimbursements due to Agent as a result of Returned Merchandise shall be accounted for and paid by Merchant immediately following the weekly Sale reconciliation pursuant to Section 8.7(a) hereof. Any increases in payment on account of the Guaranteed Amount as a result of Returned Merchandise shall be paid by Agent as part of the final Sale reconciliation provided for under Section 8.7(b) hereof.

8.6. Gift Cards; Merchandise Credits; Membership Program.

(a) During the first thirty (30) days of the Sale, Agent shall accept Merchant's gift cards, gift certificates, merchandise credits and other similar Merchant-issued credits, if any. Merchant shall reimburse Agent in cash for gift card, gift certificate, merchandise credit, and other similar Merchant issued credit amounts redeemed during the Sale Term as part of the weekly sale reconciliation provided for in Section 8.7(a).

(b) To the extent Merchant maintains any customer membership or customer loyalty discount programs, said customers may take advantage of discounts afforded customers in connection with Merchant's customer membership or customer loyalty discount programs ("Membership Program Discounts") in addition to the then-prevailing Sale discounts being offered by Agent (for example, a "take an additional 10% off" Membership Program Discount" may be combined with Agent's 30% prevailing sale discount, such that the affected customer would receive an effective discount of 37%); provided further that, Merchant shall reimburse Agent in cash for the incremental increased discount received as a consequence of the recognition of such Membership Program Discounts (on a weekly basis as part of each weekly reconciliation).

8.7. Sale Reconciliation.

(a) Weekly Reconciliation. On each Wednesday during the Sale Term, commencing on the second Wednesday after the Sale Commencement Date, Agent and Merchant (in consultation with Lender) shall cooperate to reconcile Expenses, Gross Rings, and such other Sale-related items as either party shall reasonably request, in each case for the prior week or partial week (i.e., Sunday through Saturday), pursuant to procedures agreed upon by Merchant (in consultation with Lender) and Agent. On a weekly basis, Agent shall also provide Merchant (and a copy to Lender) with a report (in electronic format acceptable to Merchant) of all sales of Additional Agent Merchandise, which report shall detail by Store, at a minimum, gross and net sales and type of items sold. To ensure accurate sales audit functions, Agent shall use Merchant's existing point-of-sale system for recording all sales (including any sales of Additional Agent Merchandise) in the Stores.

(b) Final Reconciliation.

(i) Within thirty (30) days after the Sale Termination Date applicable

to the last Store in which the Sale is concluded, Agent and Merchant (in consultation with the Lender) shall jointly prepare a final reconciliation of the Sale including, without limitation, a summary of Proceeds, Sales Taxes, Expenses, and any other accountings required hereunder (the “Final Reconciliation”). Within five (5) days after completion of the Final Reconciliation, any undisputed and unpaid Expenses shall be paid by Agent (the “Final Reconciliation Settlement Date”). In the absence of an order of the Bankruptcy Court to the contrary, no disputed amounts owing hereunder shall be paid until the dispute has been resolved by agreement of the parties or as determined in the manner prescribed in Section 8.7(b)(ii) hereof. During the Sale Term, and until all of Agent’s obligations under this Agreement have been satisfied, Merchant (in consultation with the Lender) and Agent shall have reasonable access to Merchant’s and Agent’s records with respect to Proceeds, Sales Taxes, Expenses, and other Sale-related items to review and audit such records.

(ii) In the event that there is any dispute with respect to either (x) the determination of the aggregate Cost Value of the Merchandise as reflected in the Final Inventory Report and/or (y) the Final Reconciliation, such dispute shall be promptly (and in no event later than the fifth (5<sup>th</sup>) business day following a request by either Merchant or Agent) submitted to the Bankruptcy Court for resolution. In the event of a dispute as to (x) or (y) above, Agent shall extend the Letter of Credit in accordance with the provisions of Sections 3.4 or 4.2(b) hereof, as applicable. If Agent has for any reason not so extended the expiration date of the Letter of Credit by the date that is ten (10) business days prior to the applicable expiration date (as may have been extended previously), Merchant and/or Lender shall have the right to make a drawing under the Letter of Credit in an amount or amounts equal to the undisputed amounts Merchant asserts are then owing to Merchant.

8.8 Force Majeure. If any casualty, act of war or terrorism, or act of God prevents the conduct of business in the ordinary course at any Store and/or Distribution Center for a period in excess of ten (10) consecutive days (a “Force Majeure Event”), such Store and/or Distribution Center and the Merchandise located at such Store and/or Distribution Center shall be eliminated from the Sale and considered to be deleted from this Agreement as of the first date of such event, and Agent and Merchant shall have no further rights or obligations hereunder with respect thereto; provided, however, that (i) the proceeds of any insurance attributable to such Merchandise shall constitute Proceeds hereunder, and (ii) the Guaranteed Amount shall be reduced to account for any Merchandise eliminated from the Sale that is not the subject of insurance proceeds or consolidated by Agent into another Store(s) and/or Distribution Centers and, to the extent Agent has paid the Guaranteed Amount, Merchant (or Lender, to the extent Lender has received such amount(s)), to the extent such insurance proceeds are actually received, shall reimburse Agent for the amount by which the Guaranteed Amount is so reduced prior to the end of the Sale Term. If a Store and/or Distribution Center is eliminated from the Sale due to a Force Majeure Event, Agent will use its commercially reasonable efforts to transfer therefrom all Merchandise that is not the subject of insurance proceeds and include such Merchandise in the Sale at other Stores and/or Distribution Center.

#### 8.9 Additional Agent Merchandise

(a) Agent shall be entitled to include in the Sale additional merchandise



procured by Agent which is of like kind, and no lesser quality to the Merchandise located in the Stores (“Additional Agent Merchandise”). Agent agrees that Additional Agent Merchandise, if any, shall be procured from either Merchant’s existing vendors (“Existing Vendors”) or third party vendors who are not Existing Vendors (“Third Party Vendors”) that sell merchandise of like kind, and no lesser quality to the Merchandise; provided that, Additional Agent Merchandise, if any, procured from Third Party Vendors shall not exceed an amount equal to ten percent (10%) of the Merchandise (calculated at original invoice cost); provided further that, in the event Agent desires to include Additional Agent Merchandise that is not of like kind and of equal quality to the Merchandise, the inclusion of any such merchandise shall be subject to the mutual agreement of Agent and Merchant. Agent shall be responsible for payment of the costs associated with procuring any Additional Agent Merchandise. Agent shall pay for all costs and expenses related to, or incurred in connection with, the marketing and sale of the Additional Agent Merchandise as an Expense of the Sale. Agent further agrees that if it elects to include Additional Agent Merchandise in the Sale, Agent shall not utilize the Distribution Center for the receipt, processing, handling and distribution of such Additional Agent Merchandise as part of the Sale.

(b) The Additional Agent Merchandise shall be at all times subject to the control of Agent. If requested by Agent, Merchant shall, at Agent’s expense as an Expense, insure the Additional Agent Merchandise and, if required, promptly file any proofs of loss with regard to same with Merchant’s insurers.

(c) Any transactions relating to the Additional Agent Merchandise are, and shall be construed as, a true consignment from Agent to Merchant. Merchant acknowledges, and the Approval Order shall provide, that the Additional Agent Merchandise shall be consigned to Merchant as a true consignment under Article 9 of the Uniform Commercial Code in effect in the State of Utah (the “UCC”). Agent is hereby granted a first priority security interest in (i) the Additional Agent Merchandise and (ii) the Additional Agent Merchandise proceeds, which security interest shall be deemed perfected pursuant to the Approval Order without the requirement of filing UCC financing statements or providing notifications to any prior secured parties (provided that Agent is hereby authorized to deliver any notices and file any financing statements and amendments thereof under the applicable UCC identifying Agent’s interest in the Additional Agent Merchandise (and any proceeds from the sale thereof) as consigned goods thereunder and the Merchant as the consignee therefor, and Agent’s security interest in such Additional Agent Merchandise and Additional Agent Merchandise proceeds).

(d) Lender hereby consents to the payments to Agent of Additional Agent Merchandise proceeds.

(e) In order to distinguish the Additional Agent Merchandise from the Merchandise located in the Stores, Agent shall affix distinctive tags and/or other identifying markings on all items of Additional Agent Merchandise, which shall enable Merchant and Agent to distinguish sales of the Additional Agent Merchandise from sales of the Merchandise. Additionally, Agent shall provide signage in the Stores notifying customers that the Additional Agent Merchandise has been included in the Sale.

8.10 E-Commerce Platform. In addition to, and without limiting, any other provision of this Agreement, Merchant hereby grants Agent a royalty-free license (exclusive during the Sale Term) to use Merchant's E-Commerce platform and related platform ("E-Commerce Platform"), to the extent available, to fulfill customer orders for purchases/sales of Merchandise (in Agent's capacity as Agent hereunder). All proceeds of such sales shall constitute Proceeds under this Agreement. Merchant shall provide Agent with reasonable assistance with respect to the functionality of the site and the fulfillment of Merchandise sales; provided, however, that Agent shall reimburse Merchant for the following expenses incurred in connection with providing Distribution Center Services and the use and operation of the E-Commerce platform: the fixed costs incurred for the following categories: (a) payroll and related employee benefits of managerial employees of the Distribution Centers and E-Commerce Platform, including: (i) vice president of E-Commerce Platform; (ii) marketing manager; (iii) chief merchant; (iv) merchandise office manager; (v) internet sales manager; and (vi) assistant sale managers; (b) marketing expenses related to the E-Commerce Platform related to forwarding sites; and (c) amounts payable to third party providers in connection with maintaining the E-Commerce Platform and keeping it on-line, in an aggregate amount not to exceed \$15,000 per week (collectively, the "E-Commerce Expense Reimbursement") (which shall be in addition to all other Expenses contemplated by this Agreement). Agent shall use the E-Commerce Platform as a sales platform, and Merchant and Agent shall mutually agree on the date and procedures required to complete the Inventory Taking at the affected Distribution Center(s).

Section 9. Employee Matters.

9.1 Merchant's Employees. Subject to the applicable provisions of the Approval Order and any other provisions in this Agreement relating to employees, Agent may use Merchant's Store employees and at the Distribution Centers in the conduct of the Sale to the extent Agent deems expedient, and Agent may select and, with Merchant, schedule the number and type of Merchant's employees required for the Sale. Agent shall identify any such Store employees and Distribution Center Employees to be used in connection with the Sale (each such employee, a "Retained Employee") prior to the Sale Commencement Date. Retained Employees shall at all times remain employees of Merchant, and shall not be considered or deemed to be employees of Agent. Merchant and Agent agree that except to the extent that wages, payroll taxes, benefits, and other costs relating to the employment of Retained Employees constitute Expenses hereunder and except as otherwise expressly provided in this Agreement, nothing contained in this Agreement and none of Agent's actions taken in respect of the Sale shall be deemed to constitute an assumption by Agent of any of Merchant's obligations relating to any of Merchant's employees including, without limitation, Excluded Benefits, Worker Adjustment Retraining Notification Act ("WARN Act") claims, and other termination-type claims and obligations, or any other amounts required to be paid by statute or law (except to the extent such items are amounts for which Merchant is entitled to indemnification pursuant hereto), nor shall Agent become liable under any collective bargaining or employment agreement or be deemed a joint or successor employer with respect to such employees. Merchant shall not, without Agent's prior written consent, raise the salary or wages or increase the benefits for, or pay any bonuses or make any other extraordinary payments to, any of the Retained Employees, except as otherwise provided in this Agreement.

9.2 Termination of Employees by Merchant. Agent may in its discretion stop using any Retained Employee at any time during the Sale. In the event Agent determines to discontinue its use of any Retained Employee in connection with the conduct of the Sale, Agent will provide written notice to Merchant at least seven (7) days prior thereto, except for termination “for cause” (such as dishonesty, fraud, or breach of employee duties), in which case the seven (7) day notice period shall not apply; provided, however, that Agent shall immediately notify Merchant of the basis for such “cause”. During the Sale Term, Merchant shall not transfer or dismiss employees of the Stores except “for cause” without Agent’s prior consent (which consent shall not be unreasonably withheld). Notwithstanding any other provision hereof, Agent will indemnify Merchant with respect to any claims by Retained Employees arising from Agent’s treatment of such Retained Employees.

9.3 Payroll Matters. Subject to Section 4.1 hereof, during the Sale Term Merchant shall process the payroll for all Retained Employees and any former employees and temporary labor engaged for the Sale. Each Wednesday prior to the date on which such payroll is payable (or such other date as may be reasonably requested by Merchant to permit the funding of the payroll accounts before such payroll is due and payable) during the Sale Term, Agent shall transfer to Merchant’s payroll accounts an amount equal to the base payroll for Retained Employees plus related payroll taxes, workers’ compensation and benefits for such week, in the amount up to the Benefits Cap.

9.4 Employee Retention Bonuses. Agent shall pay, as an Expense hereunder, retention bonuses (“Retention Bonuses”) (which bonuses shall be inclusive of payroll taxes but as to which no benefits shall be payable) up to a maximum of approximately ten percent (10%) of base payroll, to certain Retained Employees who do not voluntarily leave employment and are not terminated “for cause”, as Agent shall determine in its sole discretion. The amount of such Retention Bonuses, which will be payable within thirty (30) days after the Sale Termination Date, shall be in an amount to be determined by Agent, in its discretion, and shall be processed through Merchant’s payroll system. Agent shall provide Merchant with a copy of Agent’s Retention Bonus plan within two (2) business days after the Sale Commencement Date. Agent shall not utilize the Retention Bonus as a mechanism to encourage Retained Employees to act contrary to Merchant’s best interests.

## Section 10. Conditions Precedent.

10.1 Conditions to Agent’s Obligations. The willingness of Agent to enter into the transactions contemplated under this Agreement is directly conditioned upon the satisfaction of the following conditions at the time or during the time periods indicated, unless specifically waived in writing by Agent:

(a) All representations and warranties of Merchant hereunder shall be true and correct in all material respects and no Event of Default shall have occurred at and as of the date hereof and as of the Sale Commencement Date;

(b) On No injunction, stay or restraining order shall be in effect prohibiting the consummation of the transactions contemplated by this Agreement (including, without limitation, the Sale);

(c) The Bankruptcy Court shall have entered the Approval Order, in substantially the form annexed hereto as Exhibit 10.1(c), on or before October 3, 2014;

(d) The Bankruptcy Court shall have entered one or more interim and/or final orders, inter alia, approving a debtor-in-possession financing or cash collateral facility sufficient, in the opinion of Agent, to enable Merchant to perform its obligations under this Agreement during the Sale Term;

(e) The Lender shall have executed this Agreement in the space provided therefor; and

(f) Merchant shall have filed a motion ("Lease Extension Motion") with the Bankruptcy Court seeking issuance of an order, pursuant to Section 365(d)(4) of the Bankruptcy Code, inter alia, extending the Merchant's time to assume or reject the leases for the Stores to a date not sooner than the applicable Sale Termination Date.

10.2 Conditions to Merchant's Obligations. The willingness of Merchant to enter into the transactions contemplated under this Agreement is directly conditioned upon the satisfaction of the following conditions at the time or during the time periods indicated, unless specifically waived in writing by Merchant:

(a) All representations and warranties of Agent hereunder shall be true and correct in all material respects and no Event of Default shall have occurred at and as of the date hereof and as of the Sale Commencement Date;

(b) Notwithstanding anything in this Agreement or any Agency Document to the contrary, the enforceability of this Agreement is subject in all respects to Merchant's express written approval and acceptance of any Exhibit or Agency Document not fully executed by the parties and attached hereto; and

(c) The Bankruptcy Court shall have entered the Approval Order.

## Section 11. Representations, Warranties and Covenants.

11.1 Merchant's Representations, Warranties, and Covenants. Merchant hereby represents, warrants, and covenants in favor of Agent as follows:

(a) Merchant (i) is a limited liability company duly organized, validly existing, and in good standing under the laws of the State of Delaware; (ii) has all requisite power and authority to own, lease, and operate its assets and properties and to carry on its business as presently conducted; and (iii) is, and during the Sale Term will continue to be, duly authorized and qualified to do business and in good standing in each jurisdiction where the

nature of its business or properties requires such qualification, including all jurisdictions in which the Distribution Centers and each Store is/are located, except, in each case, to the extent that the failure to be in good standing or so qualified could not reasonably be expected to have a material adverse effect on the ability of Merchant to execute and deliver this Agreement and perform fully its obligations hereunder.

(b) Subject to the entry of the Approval Order, Merchant has the right, power, and authority to execute and deliver this Agreement and each other document and agreement contemplated hereby (collectively, together with this Agreement, the “Agency Documents”) and to perform fully its obligations hereunder. Subject to the entry of the Approval Order, Merchant has taken all necessary actions required to authorize the execution, delivery, and performance of the Agency Documents, and no further consent or approval on the part of Merchant is required for Merchant to enter into and deliver the Agency Documents, to perform its obligations thereunder, and to consummate the Sale. Subject to the issuance and entry of the Approval Order, each of the Agency Documents has been duly executed and delivered by Merchant and constitutes the legal, valid, and binding obligation of Merchant, enforceable in accordance with its terms. Subject to the entry of the Approval Order, no court order or decree of any federal, state, local, or provincial governmental authority or regulatory body is in effect that would prevent or materially impair, or is required for Merchant’s consummation of, the transactions contemplated by this Agreement, and no consent of any third party that has not been obtained is required therefor, other than as shall be obtained prior to the Sale Commencement Date, except for any such consent the failure of which to be obtained could not reasonably be expected to have a material adverse effect on the ability of Merchant to execute and deliver this Agreement and perform fully its obligations hereunder. Other than for any consent as shall be obtained prior to the Sale Commencement Date, and any contracts or agreements identified by Merchant to Agent on or prior to the Sale Commencement Date, no contract or other agreement to which Merchant is a party or by which Merchant is otherwise bound will prevent or materially impair the consummation of the Sale and the other transactions contemplated by this Agreement.

(c) Effective as of September 1, 2014, Merchant ceased normal replenishment of Merchandise and supplies in and to the Stores, except Merchant represents that some limited, non-normal course replenishment has been done since September 1, 2014.

(d) Merchant (i) except as set forth on Exhibit 11.1(d), owns and will own at all times during the Sale Term, good and marketable title to all of the Merchandise free and clear of all liens, claims, and encumbrances of any nature; provided that, the liens identified in Exhibit 11.1(d) shall attach to the Guaranteed Amount, and such other amounts due Merchant hereunder in the same extent and priority that such liens had in the Merchandise and Owned FF&E; and (ii) Merchant shall not create, incur, assume, or suffer to exist any security interest, lien, or other charge or encumbrance upon or with respect to any of the Merchandise or the Proceeds, in each case, except for such pre-existing liens and security interests as shall have been disclosed by Merchant to Agent and identified in Exhibit 11.1(d) hereof, which liens and security interests shall, pursuant to the Approval Order, attach only to the Guaranteed Amount, the Additional Agent Merchandise Fee, Expenses, and any other amounts payable to Merchant hereunder.



(e) Merchant has maintained its pricing files at all Stores in the ordinary course of business, and prices charged to the public for goods (whether in-store, by advertisement, or otherwise) are the same in all material respects as set forth in such pricing files for the periods indicated therein (without consideration of any point of sale markdowns, advertised sales, and other customary in-store promotional or clearance activities). All pricing files and records relative to the Merchandise have been made available to Agent and Agent has acknowledged that the current pricing files provided as of October 2, 2014, contains certain adjustments related to the discontinuance of POS markdowns in the ordinary course of business and Agent waives and releases Merchant from any purported breach of this representation related thereto.

(f) Merchant shall ticket or mark all items of inventory received at the Stores prior to the Sale Commencement Date in a manner consistent with similar Merchandise located at the Stores and in accordance with Merchant's past practices and policies relative to pricing and marking inventory.

(g) To the best of Merchant's knowledge, all Merchandise is in material compliance with all applicable federal, state, and local product safety laws, rules, and standards. Merchant shall provide Agent with its historic policies and practices, if any, regarding product recalls prior to the Sale Commencement Date.

(h) Subject to the provisions of the Approval Order, Agent shall have the right during the Sale Term to the unencumbered use and occupancy of, and peaceful and quiet possession of, the Stores and the Distribution Center, the assets currently located at the Stores and Distribution Center, and the utilities and other services provided at the Stores and Distribution Center. Merchant shall, throughout the Sale Term, maintain in good working order, condition and repair all cash registers, heating systems, air conditioning systems, elevators, escalators and all other mechanical devices necessary or appropriate for the conduct of the Sale at the Stores. Except as otherwise restricted by the Bankruptcy Code or as provided herein and absent a bona fide dispute, throughout the Sale Term Merchant shall remain current on all expenses and payables necessary for the conduct of the Sale.

(i) Subject to the Approval Order, Merchant has paid and shall continue to pay throughout the Sale Term, all self-insured or Merchant-funded employee benefit programs for Stores' employees, including health and medical benefits and insurance and all proper claims made or to be made in accordance with such programs.

(j) Supplies have not been, since September 1, 2014, and shall not be, prior to the Sale Commencement Date, transferred by Merchant to or from the Stores so as to alter the mix or quantity of supplies at the Stores from that existing on such date, other than in the ordinary course of business.

(k) Since September 1, 2014, Merchant (i) has not (and shall not, up to the Sale Commencement Date) marked up or raised the price of any items of Merchandise, (ii) has not reduced the price of any items of Merchandise, (iii) has sold inventory during such period at customary prices consistent with the ordinary course of business, and has not promoted

or advertised any sales or in-store promotions (including POS promotions) to the public other than as described on Exhibit 11.1(k) (in all cases whether or not consistent with Merchant's ordinary course of business consistent with historic periods), and (iv) has not removed or altered any tickets or any indicia of clearance merchandise or POS promotion, except in the ordinary course of business.

(l) Except for (i) the Bankruptcy Case and (ii) the matters set forth on Exhibit 11.1(l), no action, arbitration, suit, notice, or legal, administrative, or other proceeding before any court or governmental body has been instituted by or against Merchant, or has been settled or resolved, or to Merchant's knowledge, is threatened against or affects Merchant, relative to Merchant's business or properties, or which questions the validity of this Agreement, or that if adversely determined, would adversely affect the conduct of the Sale.

(m) Merchant is not a party to any collective bargaining agreements with its employees. No labor unions represent Merchant's employees at the Distribution Centers or at any Store. There are currently no strikes, work stoppages, or other labor disturbances affecting the Distribution Centers or any Store, or Merchant's central office facilities.

(n) Since September 1, 2014, Merchant has not taken, and shall not throughout the Sale Term take, any actions with the intent of increasing the Expenses of the Sale, including without limitation increasing salaries or other amounts payable to employees; except to the extent an employee was due an annual raise in the ordinary course.

(o) Since September 1, 2014, Merchant has operated, and, except as otherwise restricted by the Bankruptcy Code or as provided herein (including as described in Section 11.1(c)), through the Sale Commencement Date Merchant covenants to continue to operate, the Stores in all material respects in the ordinary course of business including without limitation by: (i) selling inventory during such period at customary prices consistent with the ordinary course of business and not promoting or advertising any sales or in-store promotions (including POS promotions) to the public other than as described on Exhibit 11.1(o) (in all cases whether or not consistent with Merchant's ordinary course of business consistent with historic periods); (ii) not returning inventory to vendors and not transferring inventory or supplies out of or to the Stores; and (iii) except as may occur in the ordinary course of business, not making any management personnel moves or changes at the Stores.

(p) To Merchant's knowledge, formed after reasonable inquiry, all documents, information and supplements provided by Merchant to Agent in connection with Agent's due diligence and the negotiation of this Agreement were true and accurate in all material respects at the time provided.

(q) No Store lease or similar occupancy agreement has expired, nor shall expire at any time until the conclusion of the Sale Term in such Store (by its terms or otherwise).

(r) As of the Sale Commencement Date, the mix of goods (as to type (e.g., clearance or regular) and as to category shall in all material respects be consistent with the respective levels and mixes set forth in the Cost File.

(s) Merchant has not since September 1, 2014 shipped any Excluded Defective Merchandise from the Distribution Centers to the Stores. Merchant will not ship any Excluded Defective Merchandise from the date of this Agreement from the Distribution Centers to the Stores.

(t) Merchant (i) at the Sale Commencement Date will have, sufficient internal funds (without giving effect to any unfunded financing regardless of whether any such financing is committed) to consummate the transactions contemplated by this Agreement and the other Agency Documents, (ii) at the Sale Commencement Date will have, the resources and capabilities (financial or otherwise) to perform its obligations hereunder and under the other Agency Documents, and (iii) at the Sale Commencement Date, will not have incurred any obligation, commitment, restriction or liability of any kind which would impair or adversely affect such funds, resources and capabilities.

(u) Merchant shall not, prior to the Sale Termination Date, offer any promotions or discounts at the Stores except as detailed on Exhibit 11.1(u).

(v) Merchant shall use its good faith best efforts to prosecute the Lease Extension Motion and obtain the relief contemplated thereby.

11.2 Agent's Representations, Warranties and Covenants. Agent hereby represents, warrants, and covenants in favor of Merchant as follows:

(a) Agent (i) is a limited liability company duly and validly existing and in good standing under the laws of the State of California; (ii) has all requisite power and authority to carry on its business as presently conducted and to consummate the transactions contemplated hereby; and (iii) is and during the Sale Term will continue to be duly authorized and qualified as a foreign company to do business and in good standing in each jurisdiction where the nature of its business or properties requires such qualification.

(b) Agent has the right, power, and authority to execute and deliver each of the Agency Documents to which it is a party and to perform fully its obligations thereunder. Agent has taken all necessary actions required to authorize the execution, delivery, and performance of the Agency Documents, and no further consent or approval is required on the part of Agent for Agent to enter into and deliver the Agency Documents, to perform its obligations thereunder, and to consummate the Sale. Each of the Agency Documents has been duly executed and delivered by Agent and constitutes the legal, valid, and binding obligation of Agent enforceable in accordance with its terms. No court order or decree of any federal, provincial, state, or local governmental authority or regulatory body is in effect that would prevent or impair or is required for Agent's consummation of the transactions contemplated by this Agreement, and no consent of any third party which has not been obtained is required therefor other than as provided herein. No contract or other agreement to which Agent is a party or by which Agent is otherwise bound will prevent or impair the consummation of the transactions contemplated by this Agreement.



(c) No action, arbitration, suit, notice, or legal, administrative, or other proceeding before any court or governmental body has been instituted by or against Agent, or has been settled or resolved, or to Agent's knowledge, has been threatened against or affects Agent, which questions the validity of this Agreement or any action taken or to be taken by Agent in connection with this Agreement, or which if adversely determined, would have a material adverse effect upon Agent's ability to perform its obligations under this Agreement.

(d) Agent has acknowledged that the current pricing files provided as of October 2, 2014, contains certain adjustments related to the discontinuance of POS markdowns in the ordinary course of business and Agent waives and releases Merchant from any purported breach of this representation related thereto.

Section 12. Insurance.

12.1 Merchant's Liability Insurance. Merchant shall continue until the Sale Termination Date, in such amounts as it currently has in effect, all of its liability insurance policies including, but not limited to, products liability, comprehensive public liability, auto liability, and umbrella liability insurance, covering injuries to persons and property in, or in connection with Merchant's operation of the Stores, and shall use best efforts to cause Agent to be named an additional insured with respect to all such policies. Prior to the Sale Commencement Date, Merchant shall deliver to Agent certificates evidencing such insurance setting forth the duration thereof and naming Agent as an additional named insured, in form reasonably satisfactory to Agent. All such policies shall require at least thirty (30) days prior notice to Agent of cancellation, non-renewal, or material change. In the event of a claim under any such policies, (a) Merchant shall be responsible for the payment of all deductibles, retentions, or self-insured amounts to the extent such claim arises from or relates to the alleged acts or omissions of Merchant or its employees (other than Retained Employees), agents (other than Agent's employees), or independent contractors (other than Agent and Supervisors hired by Agent in conjunction with the Sale) and (b) Agent shall be responsible for the payment of all deductibles, retentions, or self-insured amounts (which amounts shall constitute Expenses) to the extent such claim arises from or relates to the alleged acts or omissions of Agent or its employees, agents, or independent contractors, including Retained Employees.

12.2 Merchant's Casualty Insurance. Merchant shall continue until the Sale Termination Date, in such amounts as it currently has in effect, fire, flood, theft, and extended coverage casualty insurance covering the Merchandise in a total amount equal to no less than the Cost Value thereof, which coverage shall be reduced from time to time to take into account the sale of Merchandise. In the event of a loss to the Merchandise on or after the date of this Agreement, the proceeds of such insurance attributable to the Merchandise and/or Additional Agent Merchandise (net of any deductible) shall constitute Proceeds. Prior to the Sale Commencement Date, Merchant shall deliver to Agent certificates evidencing such insurance setting forth the duration thereof, in form and substance reasonably satisfactory to Agent. All such policies shall require at least thirty (30) days prior notice to Agent of cancellation, non-renewal, or material change. Merchant shall not make any change in the amount of any deductibles or self-insurance amounts prior to the Sale Termination Date (as may be extended from time to time as set forth herein) without Agent's prior written consent.

12.3 Worker's Compensation Insurance. Merchant shall continue until the Sale Termination Date, in such amounts as it currently has in effect, worker's compensation insurance (including employer liability insurance) covering all Retained Employees in compliance with all statutory requirements. Prior to the Sale Commencement Date, Merchant shall deliver to Agent a certificate of its insurance broker or carrier evidencing such insurance.

12.4 Agent's Insurance. As an Expense of the Sale, Agent shall maintain throughout the Sale Term, in such amounts as it currently has in effect, comprehensive public liability and automobile liability insurance policies covering injuries to persons and property in or in connection with Agent's agency at the Stores, and shall cause Merchant to be named an additional insured with respect to such policies. Prior to the Sale Commencement Date, Agent shall deliver to Merchant certificates evidencing such insurance policies, setting forth the duration thereof and naming Merchant as an additional insured, in form and substance reasonably satisfactory to Merchant. In the event of a claim under such policies, Agent shall be responsible for the payment of all deductibles, retentions, or self-insured amounts thereunder, to the extent such claim arises from or relates to the alleged acts or omissions of Agent or Agent's employees, agents or Supervisors.

12.5 Risk of Loss. Without limiting any other provision of this Agreement, Merchant acknowledges that Agent is conducting the Sale on behalf of Merchant solely in the capacity of an agent, and that in such capacity (i) Agent shall not be deemed to be in possession or control of the Stores or the assets located therein or associated therewith, or of Merchant's employees located at the Stores, and (ii) except as expressly provided in this Agreement, Agent does not assume any of Merchant's obligations or liabilities with respect to any of the foregoing. Agent shall not be deemed to be a successor employer. Merchant and Agent agree that, subject to the terms of this Agreement, Agent shall bear all responsibility for liability claims of customers, employees, and other persons arising from events occurring at the Stores during and after the Sale Term (an "Agent Claim"). In the event of any liability claim other than an Agent Claim, Merchant shall administer such claim and shall present such claim to Merchant's liability insurance carrier in accordance with Merchant's policies and procedures existing immediately prior to the Sale Commencement Date, and shall provide a copy of the initial documentation relating to such claim to Agent at the address listed in this Agreement. To the extent that Merchant and Agent agree that a claim constitutes an Agent Claim, Agent shall administer such claim and shall present such claim to its liability insurance carrier, and shall provide copies of the initial documentation relating to such claim to Merchant. In the event that Merchant and Agent cannot agree whether a claim constitutes an Agent Claim, each party shall present the claim to its own liability insurance carrier, and a copy of the initial claim documentation shall be delivered to the other party to the address designated for delivery of notices hereunder.

### Section 13. Indemnification.

13.1 Merchant Indemnification. Merchant shall indemnify and hold Agent and each Agent Indemnified Party harmless from and against all claims, demands, penalties, losses, liability, or damage, including, without limitation, reasonable attorneys' fees and expenses, asserted directly or indirectly against Agent resulting from or related to:

(a) Merchant's material breach of or failure to comply with any of its agreements, covenants, representations or warranties contained in any Agency Document;

(b) any failure of Merchant to pay to its employees any wages, salaries, or benefits due to such employees during the Sale Term or other claims asserted against Agent by Merchant's employees resulting from Merchant's (and not Agent's) treatment of its employees;

(c) subject to Agent's compliance with its obligations under Section 8.3 hereof, any failure by Merchant to pay any Sales Taxes to the proper taxing authorities or to properly file with any taxing authorities any reports or documents required by applicable law to be filed in respect thereof;

(d) any consumer warranty or products liability claims relating to Merchandise and/or Additional Agent Merchandise;

(e) any liability or other claims asserted by customers, any of Merchant's employees, or any other person against any Agent Indemnified Party (including, without limitation, claims by employees arising under collective bargaining agreements, worker's compensation or under the WARN Act);

(f) any harassment or any other unlawful, tortious, or otherwise actionable treatment of any customers, employees or agents of Agent by Merchant or any of its representatives; and

(g) the gross negligence or willful misconduct of Merchant or any of its officers, directors, employees, agents (other than Agent), or representatives.

The indemnification obligations set forth in this Section 13.1 shall be in addition to (and shall not limit) any other indemnification obligations of Merchant set forth in this Agreement, including without limitation those set forth in Section 8.3(a).

13.2 Agent Indemnification. Agent shall indemnify and hold harmless Merchant and the Merchant Indemnified Parties from and against all claims, demands, penalties, losses, liability, or damage, including, without limitation, reasonable attorneys' fees and expenses, asserted directly or indirectly against Merchant resulting from or related to (including acts or omissions of persons or entities affiliated with or acting on behalf of Agent):

(a) Agent's material breach of or failure to comply with any Safety Laws (as defined in the Approval Order) or any of its agreements, covenants, representations, or warranties contained in any Agency Document;

(b) any harassment, discrimination, or violation of any laws or regulations or any other unlawful, tortious, or otherwise actionable treatment of any employees or agents of Merchant by Agent or any of its employees, agents, independent contractors, Supervisors, or other officers, directors, or representatives of Agent;

(c) any claims by any party engaged by Agent as an employee or independent contractor arising out of such engagement;

(d) any Agent Claims;

(e) any Additional Taxes and Penalties arising out of Agent's failure to collect and/or remit to Merchant correct amounts of Sales Taxes (including any such failure resulting from Agent's use of any system other than Merchant's point of sale system to compute Sales Taxes relating to the Sale);

(h) the gross negligence, willful misconduct, or fraud of Agent or any of its officers, directors, employees, agents, or representatives; and

(i) any consumer warranty or products liability claims arising out of or related to the sale of Additional Agent Merchandise.

The indemnification obligations set forth in this Section 13.2 shall be in addition to (and shall not limit) any other indemnification obligations of Agent set forth in this Agreement, including without limitation those set forth in Section 8.3(a).

#### Section 14. Defaults.

The following shall constitute "Events of Default" hereunder:

(a) Merchant's or Agent's failure to perform any of their respective material obligations hereunder, which failure shall continue uncured seven (7) days after receipt of written notice thereof to the defaulting party; or

(b) Any representation or warranty made by Merchant or Agent proves untrue in any material respect as of the date made or at any time and throughout the Sale Term;

(c) The filing of a motion by any party to convert or the conversion of the Merchant's bankruptcy case to a case under another chapter of the Bankruptcy Code (other than chapter 11) or the filing of a motion by any party to appoint or the appointment of a chapter 11 trustee; or

(d) Subject to Section 8.8 hereof, the Sale is terminated or materially interrupted or impaired at any Store for any reason other than (i) an Event of Default by Agent or (ii) any other material breach or action by Agent not authorized hereunder.

In the event of an Event of Default, the non-defaulting party (in the case of (a) or (b) above, or the Agent in the case of (c) or (d) above) may, in its discretion, elect to terminate this Agreement upon seven (7) business days' written notice to the other party and pursue any and all rights and remedies and damages resulting from such default hereunder in the event such cure is not effected by the defaulting party.

Section 15. Fixtures.

(a) With respect to any furniture, fixtures and equipment (including, but not limited to, machinery, rolling stock, office equipment and personal property, and conveyor systems and racking owned by Merchant and located at the Stores, Distribution Centers and Merchant's corporate offices (collectively, the "Owned FF&E"), Agent shall, at Merchant's election (the "FF&E Sale Option"), either (i) sell the Owned FF&E strictly on a commission basis (the "FF&E Commission Option"), or (ii) sell the Owned FF&E on a guaranteed fee basis (the "FF&E Guaranty Option"); provided that, the FF&E Guaranty Option shall be subject to the Merchant and Agent agreeing on a mutually acceptable FF&E/asset listing. Merchant shall exercise the aforementioned FF&E Sale Option by written notice to Agent by the date that is not later than ten (10) calendar days after the Sale Commencement Date (such date being defined as the "FF&E Sale Election Deadline"). In the event Merchant elects the FF&E Commission Option, Agent shall be entitled to receive a commission equal to twenty percent (20%) of the gross proceeds from the sale of such Owned FF&E ("Agent's FF&E Commission"); provided, however, in such case Merchant shall be responsible for payment of expenses incurred in connection with the disposition of the Owned FF&E ("FF&E Disposition Expenses") in accordance with a budget to be mutually agreed upon between Merchant and Agent, in consultation with Lender ("FF&E Disposition Budget"), and all proceeds realized from the disposition of the Owned FF&E, after deduction of applicable sales taxes, Agent's FF&E Commission, and the FF&E Disposition Expenses (collectively, the "Net FF&E Proceeds"), shall be paid to Lender, as Merchant's designee. In the event Merchant elects the FF&E Guaranty Option, Agent shall pay Merchant a lump sum payment in an amount to be agreed upon between Agent and Merchant, in consultation with Lender (hereinafter, the "FF&E Guaranty Amount"), in which case all costs and expenses associated with the disposition of Owned FF&E shall be borne by Agent, and all proceeds realized from the sale or other disposition of the Owned FF&E (after payment of the applicable FF&E Guaranty Amount and net of any applicable sales taxes) shall be retained by Agent for its sole account. In the event that Merchant elects to have someone other than the Agent dispose of the Owned FF&E at one or more of the Distribution Center, corporate offices, and Stores, it is understood that such third party's efforts shall not interfere in any way with Agent's conduct of the Sale.

(b) Anything in this Agreement to the contrary notwithstanding, Agent shall be authorized to abandon any and all unsold Owned FF&E (and all other furniture, fixtures, and equipment at the Stores, Distribution Centers and corporate headquarters) in place without any cost or liability to Agent. Agent shall have no responsibility whatsoever with respect to furniture, fixtures, and equipment located at the Stores, Distribution Centers and/or corporate offices which are not owned by Merchant.

(c) Merchant hereby represents to Agent that: (i) subject to the Approval Order, all Owned FF&E may be sold by Agent on Merchant's behalf, free and clear of all claims, liens and encumbrances of any kind; and (ii) all such Owned FF&E is devoid of Hazardous Materials.

(d) Anything in this Agreement to the contrary notwithstanding, Agent will not have any obligation whatsoever to purchase, sell, make, store, handle, treat, dispose, generate,



transport or remove any Hazardous Materials that may be located at the Stores, Distribution Centers and/or Merchant's corporate offices or otherwise. Agent shall have no liability to any party for any environmental action brought: (i) that is related to the storage, handling, treatment, disposition, generation, or transportation of Hazardous Materials, or (ii) in connection with any remedial actions associated therewith or the Stores, Distribution Centers and/or Merchant's corporate offices. Merchant (and not Agent) shall be solely responsible to remove from the Stores, Distribution Centers and Merchant's corporate offices all Hazardous Materials. For purposes of this Agreement, the term "Hazardous Materials" means, collectively, any chemical, solid, liquid, gas, or other substance having the characteristics identified in, listed under, or designated pursuant to (i) the Comprehensive Environmental Response, Compensation and Liability Act of 1980, as amended, 42 U.S.C.A. 9601(14), as a "hazardous substance", (ii) the Resource Conservation and Recovery Act, 42 U.S.C.A. 6903(5) and 6921, as a "hazardous waste", or (iii) any other laws, statutes or regulations of a government or political subdivision or agency thereof, as presenting an imminent and substantial danger to the public health or welfare or to the environment or as otherwise requiring special handling, collection, storage, treatment, disposal, or transportation.

Section 16. Miscellaneous.

16.1 Notices. All notices and communications provided for pursuant to this Agreement shall be in writing, and sent by hand, by e-mail, and/or a recognized overnight delivery service, as follows:

If to Agent:

Great American Group, LLC  
21860 Burbank Blvd., Suite 300 South  
Woodland Hills, CA 91367  
Attn: Mark P. Naughton  
Tel: 847 943 2086  
Email: [mnaughton@greatamerican.com](mailto:mnaughton@greatamerican.com)

If to Merchant:

Naartjie Custom Kids, Inc.  
3676 W California Ave., Suite D-100  
Salt Lake City, UT 84104  
Attn: \_\_\_\_\_  
Tel: \_\_\_\_\_  
Email: \_\_\_\_\_

With a copy to (which shall not constitute notice):

Dorsey & Whitney LLP  
136 South Main Street  
Suite 1000

Salt Lake City, UT 84101-1655  
Attn: Annette W. Jarvis, Esq.  
Tel: (801) 933-7360  
Email: jarvis.annette@dorsey.com

If to Lender:

Salus Capital Partners, LLC  
197 First Avenue, suite 250  
Needham Heights, MA 02494  
Attn: Kyle C. Shonak  
Tel: 617.420.2663  
Email: kshonak@saluscapital.com

With a copy to (which shall not constitute notice):

Greenberg Traurig, LLP  
One International Place  
Boston, MA 02110  
Attn: Jeffrey M. Wolf, Esq.  
Tel: 617.310.6041  
Email: [wolfje@gtlaw.com](mailto:wolfje@gtlaw.com)

If to the Official Committee of Unsecured Creditors:

Pachulski Stang Ziehl & Jones LLP  
10100 Santa Monica Boulevard  
13th Floor  
Los Angeles, CA 90067-4003  
Attn: Jeffrey N. Pomerantz  
Tel: 310-277-6910  
Email: jpomerantz@pszjlaw.com

16.2 Governing Law; Consent to Jurisdiction. This Agreement shall be governed and construed in accordance with the laws of the State of Utah, without regard to conflicts of laws principles thereof. The parties hereto agree that the Bankruptcy Court (and the District Court and Circuit Court of Appeal with appellate jurisdiction over the Bankruptcy Court) shall retain exclusive jurisdiction to hear and finally determine any disputes arising from or under this Agreement, and by execution of this Agreement each party hereby irrevocably accepts and submits to the jurisdiction of such court with respect to any such action or proceeding and to service of process by certified mail, return receipt requested to the address listed above for each party.

16.3 Entire Agreement. This Agreement, the Exhibits hereto, and the Agency Documents (subject, in each instance, to the Approval Order) contain the entire agreement



between the Parties with respect to the transactions contemplated hereby and supersede and cancel all prior agreements, including but not limited to all proposals, letters of intent, or representations, written or oral, with respect thereto.

16.4 Amendments. This Agreement, the Exhibits hereto, and the Agency Documents may not be modified except in a written instrument executed by each of the Merchant and Agent; provided, however, that no modification may be made to Sections 3.3(e), 3.3(f), 3.3(g), and 8.8 without the express consent of the Lender.

16.5 No Waiver. No party's consent to or waiver of any breach or default by the other in the performance of its obligations hereunder shall be deemed or construed to be a consent or waiver to or of any other breach or default in the performance by such other party of the same or any other obligation of such party. Failure on the part of any party to complain of any act or failure to act by the other party or to declare the other party in default, irrespective of how long such failure continues, shall not constitute a waiver by such party of its rights hereunder.

16.6 Successors and Assigns. This Agreement shall inure to the benefit of and be binding upon the successors and assigns of Agent and Merchant, including but not limited to any chapter 11 or chapter 7 trustee. No party to this Agreement shall be permitted to assign its obligations under this Agreement.

16.7 Execution in Counterparts. This Agreement may be executed in two (2) or more counterparts, each of which shall be deemed an original and all of which together shall constitute but one agreement. This Agreement may be executed by facsimile, and such facsimile signature shall be treated as an original signature hereunder.

16.8 Section Headings. The headings of sections of this Agreement are inserted for convenience only and shall not be considered for the purpose of determining the meaning or legal effect of any provisions hereof.

16.9 Survival. All representations, warranties, covenants and agreements made herein shall be continuing, shall be considered to have been relied upon by the Parties and shall survive the execution, delivery, and performance of this Agreement.

16.10. Termination. This Agreement shall remain in full force and effect until the first to occur of (i) receipt by Merchant of written notice from Agent that any of the conditions specified in Section 10 hereof have not been satisfied or (ii) termination upon the occurrence of an Event of Default in accordance with Section 14 of this Agreement, or (iii) the expiration of the Sale Term and completion and certification by Merchant and Agent of the Final Reconciliation pursuant to Section 8.7(b) above. Notwithstanding the foregoing, (a) the representations, warranties, and indemnities of Merchant and Agent contained herein and the provisions of Section 11 above, and (b) any claim arising from a breach of this Agreement prior to its termination, shall survive the termination of this Agreement pursuant to this Section 16.10.

16.11 Agent's Security Interest.

(a) In consideration of and subject to payment by Agent of the Initial Guaranty Payment on the Payment Date and delivery of the Letter of Credit to the Merchant, Merchant hereby grants to Agent first priority, senior security interests in and liens (subject to the subordination provisions set forth herein below) upon: (i) the Merchandise; (ii) the Additional Agent Merchandise; (iii) all Proceeds (including, without limitation, credit card Proceeds); (iv) the Agent's commission regarding the sale or other disposition of Merchant Consignment Goods under Section 5.4 hereof; (v) in the event Merchant elects the FF&E Guaranty Option, the Owned FF&E and the proceeds realized from the sale or other disposition of Owned FF&E after payment of the FF&E Guaranty Amount; or, alternatively, the FF&E Commission; and (vii) all "proceeds" (within the meaning of Section 9-102(a)(64) of the UCC) of each of the foregoing (all of which are collectively referred to herein as the "Agent Collateral"), to secure the full payment and performance of all obligations of Merchant to Agent hereunder. Upon entry of the Approval Order, payment of the Initial Guaranty Payment on the Payment Date, and delivery of the Letter of Credit to the Lender, the security interest granted to the Agent hereunder shall be deemed properly perfected without the necessity of filing UCC-1 financing statements or any other documentation.

(b) Without any further act by or on behalf of the Agent or any other party (including (without limitation) the Lender and Merchant), the Agent's security interests and liens in the Agent Collateral created hereunder are (i) validly created, (ii) effective upon entry of the Approval Order, perfected, and (iii) senior to all other liens and security interests, provided, however, that (x) until the Merchant receives payment in full of the Guaranteed Amount, the Additional Agent Merchandise Fee, the , Expenses, the proceeds realized upon a sale of Owned FF&E (less the Agent FF&E Commission) or the FF&E Guaranty Amount, as applicable, and such other amounts due to Merchant hereunder, the security interest granted to Agent hereunder shall be junior and subordinate in all respects to the security interests of Lender in the Agent Collateral but solely to the extent and amount of the unpaid portion of the any of the Guaranteed Amount, the Additional Agent Merchandise Fee (if any), the , Expenses, the proceeds realized upon a sale of Owned FF&E (less the Agent FF&E Commission) or the FF&E Guaranty Amount, as applicable, and such other amounts due to Merchant hereunder, and (y) upon payment in full of the Guaranteed Amount, the Additional Agent Merchandise Fee (if any), the , Expenses, the proceeds realized upon a sale of Owned FF&E (less the Agent FF&E Commission) or the FF&E Guaranty Amount, as applicable, and such other amounts due to Merchant hereunder, any security interest or lien of the Lender in the Agent Collateral shall be junior and subordinate in all respects to the security interest and liens of Agent in the Agent Collateral. Merchant shall cooperate with Agent with respect to all filings (including, without limitation, UCC-1 financing statements) and other actions to the extent reasonably requested by Agent in connection with the security interests and liens granted under this Agreement.

(c) Merchant will not sell, grant, assign or transfer any security interest in, or permit to exist any encumbrance on, any of the Agent Collateral other than in favor of the Agent and Lender.

(d) In the event of a Default by the Merchant hereunder, in any jurisdiction where the enforcement of its rights hereunder is sought, the Agent shall have, in addition to all other rights and remedies, the rights and remedies of a secured party under the UCC.

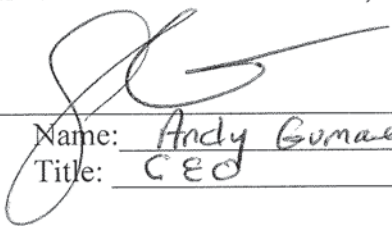
16.12 Any notice required to be provided to Lender under the terms of this Agreement shall also be provided to counsel for the Committee of Creditors Holding General Unsecured Claims (the “Committee”). Any time the Debtor is required to consult with the Lender under the terms of this Agreement it shall also be required to consult with the Committee.

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IN WITNESS WHEREOF, Agent and Merchant hereby execute this Agency Agreement  
as of the day and year first written above.

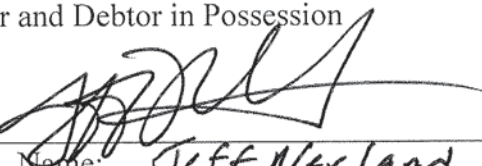
**AGENT:**

**GREAT AMERICAN GROUP, LLC**

By:   
Name: Andy Gumaer  
Title: CEO

**MERCHANT:**

**NAARTJIE CUSTOM KIDS, INC.,**  
Debtor and Debtor in Possession

By:   
Name: Jeff Nerland  
Title: CRO

**THE PROVISIONS OF THIS AGREEMENT  
ARE HEREBY CONSENTED AND AGREED TO,  
INCLUDING SECTIONS 3.3(c), 3.3(d), 3.3(g), 3.3(h),  
4.1, 8.3, 8.8, 8.9, 15, 16.11 and 16.12:**

**SALUS CAPITAL PARTNERS, LLC,**  
As Lender

By: \_\_\_\_\_  
Name: Kyle Shonak  
Title: Executive Vice President-Special Opportunities

# **EXHIBIT A-1**

Exhibit A-1

Store List

Store #	Name	Address	City	State	Zip	Phone	Selling Sq. Ft.
1	Valley Fair Mall	2855 Stevens Creek Blvd., Suite 1285	Santa Clara	CA	95050	408-244-2911	1,618
4	Glendale Galleria	1305 Glendale Galleria, Suite B004	Glendale	CA	91210	818-662-9070	1,248
6	Roseville Galleria	1151 Galleria Blvd., Suite 169A	Roseville	CA	95678	916-787-0707	1,245
7	UTC	4525 La Jolla Village Drive, Suite D-21	San Diego	CA	92122	858-625-0940	1,456
8	Sherman Oaks	14006 Riverside Drive, Space 115	Sherman Oaks	CA	91423	818-990-9614	1,306
9	Mission Viejo	660 The Shops at Mission Viejo, Floor 2 Space 66	Mission Viejo	CA	92691	949-365-1791	1,297
10	Santa Barbara	933 State Street	Santa Barbara	CA	93101	805-965-9870	1,471
11	Rancho Cucamonga	12512 North Main Street	Rancho Cucamonga	CA	91739	909-803-2888	1,142
12	Fashion Place	6191 South State Street, Unit 262	Murray	UT	84107	801-747-2123	1,785
14	South Towne	10450 South State Street, Suite 1232	Sandy	UT	84070	801-523-8778	1,670
15	Century City	10250 Santa Monica Blvd., Suite 1230	Los Angeles	CA	90067	310-284-5740	1,406
16	Washington Square	9390 SW Washington Sq. Rd., Suite R09	Tigard	OR	97223	503-620-2697	1,646
17	Anthem	4250 West Anthem Way, Suite 560	Phoenix	AZ	85086	623-465-9949	1,407
18	Irvine Spectrum	95 Fortune Drive, Suite 621	Irvine	CA	92618	949-450-1439	1,374
20	Topanga	6600 Topanga Canyon Blvd., Suite 1017	Cangoga Park	CA	91303	818-704-7187	1,353
21	SanTan	2174 E. Williams Field Rd., Suite 114	Gilbert	AZ	85296	480-786-9966	1,239
22	Redmond	7335 164th Avenue NE, Space I-125	Redmond	WA	98052	425-556-9700	1,446
23	Flatiron	One West Flatiron Crossing Dr., Suite 2202	Broomfield	CO	80021	303-466-1357	1,258
24	Oxmoor	7900 Shelbyville Road, Space E-14	Louisville	KY	40222	502-425-7713	1,600
25	Danbury	7 Backus Avenue, Suite #C212	Danbury	CT	06810	203-739-0787	1,210
26	Tysons Corner	7964L Tysons Corner Center, Suite D-6L	McLean	VA	22102	703-288-0067	1,560
27	Fair Oaks	11823U Fair Oaks Mall, Suite H-230	Fairfax	VA	22033	703-865-7320	1,290
28	Wellington	10300 W. Forest Hill Blvd., Suite #169	Wellington	FL	33414	561-798-5593	1,203
29	La Cantera	15900 La Cantera Parkway, Suite #9895	San Antonio	TX	78256	210-561-8845	1,563
31	Natick	1245 Worcester, Suite #2078	Natick	MA	01760	508-655-0733	1,427
32	Bridgewater	400 Commons Way, Suite #2240	Bridgewater	NJ	08807	908-707-2445	1,447
33	Mall of Georgia	3333 Buford Dr., Suite 1017A	Buford	GA	30519	770-831-9182	1,219
34	Houston Galleria	5135 West Alabama, Space 5290	Houston	TX	77056	713-850-7992	1,387
35	Montgomery	7101 Democracy Blvd., Space #2476	Bethesda	MD	20817	301-365-0322	1,328
36	Southlake	120 State Street	Southlake	TX	76092	817-488-2859	1,491
37	Riverhead	1770 West Main Street, Suite #404	Riverhead	NY	11901	631-208-2912	2,250
38	Garden State	1 Garden State Plaza, Space #L7D	Paramus	NJ	07652	201-712-7905	1,142
39	Alderwood	3000 184th Street SW, Space #0438	Lynnwood	WA	98037	425-673-6215	1,097
40	Sevierville	1645 Parkway, Suite 1130	Sevierville	TN	37862	865-429-4445	1,709
41	West County	53 W. County Center, Suite #1161	Des Peres	MO	63131	314-822-0950	1,539
42	Deer Park	1520 The Arches Circle	Deer Park	NY	11729	631-667-2683	1,756
43	Eastview	7979 Pittsford-Victor Road, Suite #436	Victor	NY	14564	585-223-0011	1,171
44	North Star	7400 San Pedro, Space #460	San Antonio	TX	78216	210-366-0435	1,273
45	Stanford	180 El Camino Real, Suite #210	Palo Alto	CA	94304	650-473-6974	1,269
46	Woodburn	1001 Arney Rd., Suite #308	Woodburn	OR	97071	503-981-9021	1,843
47	San Marcos	4015 I-35 South, Suite #920	San Marcos	TX	78666	512-392-5851	3,000
48	Oak Park	11413 West 95th Street, Suite #45	Overland Park	KS	66214	913-599-3743	1,208
49	Myrtle Beach	10835 Kings Rd., Suite #704	Myrtle Beach	SC	29572	843-497-4700	1,606
50	Great Mall	210 Great Mall Drive, Suite #210	Milpitas, CA	CA	95035	408-942-5437	1,557
51	Stonebriar	2601 Preston Rd., Suite #1022	Frisco	TX	75034	214-705-9376	1,252
52	Mall of America	230 S. Avenue, Suite #S230	Bloomington	MN	55425	952-854-4714	1,178
53	Towson Town Center	825 Dulaney Valley Rd., Suite #3360	Towson	MD	21204	410-828-0333	1,294
54	Streets at Southpoint	6910 Fayetteville Road, Suite #261	Durham	NC	27713	919-806-1660	1,503
55	Friendly Center	806 Friendly Center Road	Greensboro	NC	27408	336-854-2882	1,500
56	Staten Island	2655 Richmond Avenue, Suite #1305	Staten Island	NY	10314	718-983-6100	1,500
57	North Point Mall	1094 North Point Circle, Space #1094	Alpharetta	GA	30022	678-762-0088	1,863
58	Carolina Place	11025 Carolina Place Parkway, Space #D-12	Pineville	NC	28134	704-542-7222	1,215
59	Outlets at OKC	7628 West Reno Avenue, Suite #105	Oklahoma City	OK	73127	405-491-2577	2,116
61	Fashion Outlets	5220 Fashion Outlet Way, Suite #1083	Rosemont	IL	60018	847-928-2692	1,555
62	Outlets at ATL	915 Ridgewalk Parkway, Suite #402	Woodstock	GA	30188	770-592-1641	1,494
55	Average Selling Sq. Ft.						1,472

## **EXHIBIT A-2**



Exhibit A-2

Distribution Center List
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Store #	Name	Address	City	State	Zip	Phone	Selling Sq. Ft.
30	WEB DC	3676 California AvenueSuite #D 101	Salt Lake City	UT	84104	801-973-7988	28,000
60	CAN DC	2880 Argentia Road Unit #5	Mississauga	ON	L5N 7X8	905-567-1414	3,054
2						<b>Average Selling Sq. Ft.</b>	<b>15,527</b>

## **EXHIBIT 3.1(d)**

**Naartjie Custom Kids, Inc.**  
**Exhibit 3.1(d)**

**Merchandise Threshold Schedule**

<b>Cost Value</b>	<b>Adjustment Points</b>	<b>Adjusted Guaranty</b>
8,100,000	0.39%	109.90%
8,070,000	0.39%	110.29%
8,040,000	0.39%	110.68%
8,010,000	0.39%	111.07%
7,980,000	0.39%	111.46%
7,950,000	0.36%	111.85%
7,920,000	0.36%	112.21%
7,890,000	0.36%	112.57%
7,860,000	0.36%	112.93%
7,830,000	0.36%	113.29%
7,800,000	0.33%	113.65%
7,770,000	0.33%	113.98%
7,740,000	0.33%	114.31%
7,710,000	0.33%	114.64%
7,680,000	0.33%	114.97%
7,650,000	0.30%	115.30%
7,620,000	0.30%	115.60%
7,590,000	0.30%	115.90%
7,560,000	0.30%	116.20%
7,530,000	0.30%	116.50%
7,500,000		116.80%
6,800,000		116.80%
6,770,000	0.23%	116.57%
6,740,000	0.23%	116.34%
6,710,000	0.23%	116.11%
6,680,000	0.23%	115.88%
6,650,000	0.23%	115.65%
6,620,000	0.26%	115.39%
6,590,000	0.26%	115.13%
6,560,000	0.26%	114.87%
6,530,000	0.26%	114.61%
6,500,000	0.26%	114.35%
6,470,000	0.29%	114.06%
6,440,000	0.29%	113.77%
6,410,000	0.29%	113.48%
6,380,000	0.29%	113.19%
6,350,000	0.29%	112.90%

6,320,000	0.32%	112.58%
6,290,000	0.32%	112.26%
6,260,000	0.32%	111.94%
6,230,000	0.32%	111.62%
6,200,000	0.32%	111.30%

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Note(s):

1. Adjustments between the increments shall be on a prorata basis
2. In the event that the Cost value of the Merchandise is greater than \$8,100,000, each \$30,000 (or pro rata portion thereof) increment shall decrease the Guaranty by 0.43%.
3. In the event that the Cost value of the Merchandise is less than \$6,200,000, each \$30,000 (or pro rata portion thereof) increment shall decrease the Guaranty by 0.36%.

## **EXHIBIT 3.1(e)**

**Naartjie Custom Kids, Inc.**

**Exhibit 3.1(e)**

**Cost Factor**

<b>Cost Factor</b>	<b>Adjustment Points</b>	<b>Adjusted Guaranty</b>
<b>35.00%</b>		<b>116.80%</b>
35.05%	0.24%	116.56%
35.10%	0.24%	116.32%
35.15%	0.24%	116.08%
35.20%	0.24%	115.84%
35.25%	0.24%	115.60%
35.30%	0.24%	115.36%
35.35%	0.24%	115.12%
35.40%	0.24%	114.88%
35.45%	0.24%	114.64%
35.50%	0.24%	114.40%
35.55%	0.24%	114.16%
35.60%	0.24%	113.92%
35.65%	0.24%	113.68%
35.70%	0.24%	113.44%
35.75%	0.24%	113.20%
35.80%	0.24%	112.96%
35.85%	0.24%	112.72%
35.90%	0.24%	112.48%
35.95%	0.24%	112.24%
36.00%	0.24%	112.00%

Notes:

1. Adjustments between the increments shall be on a prorata basis.

2. In the event that the Cost Factor of Merchandise is greater than 36%, each 0.05% (or pro rata portion thereof) increment shall decrease the Guaranty by 0.24%.

## **EXHIBIT 3.3(a)**



## **Merchant's Designated Account**

Account Name: [Salus Capital Partners, LLC](#)

Account Number: [75860051418](#)

Account ABA: [011 075 150](#)

Bank Name: [Santander Bank](#)

[Boston, MA 02109](#)

RE: **Naartjie**

## **EXHIBIT 3.3(h)**

**FORM OF AGENT LETTER OF CREDIT<sup>1</sup>**

[NAME OF ISSUING BANK]

[ADDRESS]

Date: \_\_\_\_\_, 2014

Irrevocable Standby Letter of Credit Number: \_\_\_\_\_

BENEFICIARY: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Credit No.: \_\_\_\_\_  
Opener's Reference No.: \_\_\_\_\_

Gentlemen:

BY ORDER OF: \_\_\_\_\_

We hereby open in your favor our Irrevocable Standby Letter of Credit (the "Letter of Credit") for the account of \_\_\_\_\_ (the "Agent") for a sum or sums not exceeding a total of \_\_\_\_\_ U.S. Dollars (\_\_\_\_\_) available by your draft(s) at SIGHT on OURSELVES effective immediately and expiring at OUR COUNTERS on \_\_\_\_\_, 2014, or such earlier date on which the beneficiaries shall notify us in writing that this Letter of Credit shall be terminated accompanied by the original Letter of Credit (the "Expiry Date").

Draft(s) must be accompanied by the original of this Letter of Credit and a signed statement in the form attached hereto as **Exhibit A** signed by an officer of \_\_\_\_\_ or an officer of \_\_\_\_\_ (the "Beneficiaries").

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<sup>1</sup> **This Form of Agent Letter of Credit remains subject to further review by the Debtor and the Agent.**

This Letter of Credit may be reduced from time to time when accompanied by a signed statement from the Beneficiaries in the form attached as **Exhibit B**.

If a drawing is received by \_\_\_\_\_ at or prior to 12:00 noon, Eastern Time, on a Business Day, and provided that such drawing conforms to the terms and conditions hereof, payment of the drawing amount shall be made to the Beneficiaries, as directed below, in immediately available funds on the next Business Day. If however, a drawing is received by \_\_\_\_\_ after 12:00 noon, Eastern Time, on a Business Day, and provided that such drawing conforms with the terms and conditions hereof, payment of the drawing amount shall be made to the Beneficiaries in immediately available funds on the second succeeding Business Day.

As used in this Letter of Credit, "Business Day" shall mean any day other than Saturday, Sunday or a day on which banking institutions in \_\_\_\_\_ are required or authorized to close.

Partial and/or multiple drawings are permitted.

Each draft must bear upon its face the clause, "Drawn under Letter of Credit No. \_\_\_\_\_, dated \_\_\_\_\_, 20[ ] of [NAME AND ADDRESS OF ISSUING BANK]."

Except so far as otherwise expressly stated herein, this Letter of Credit is subject to the Uniform Customs and Practices for Documentary Credits (2007 Revision), International Chamber of Commerce Publication No. 600.

We hereby agree that drafts drawn under and in compliance with the terms of this Letter of Credit will be duly honored if presented to the above mentioned drawee bank on or before the Expiry Date.

Kindly address all correspondence regarding this Letter of Credit to the attention of our Letter of Credit Operations, [ADDRESS OF L/C DEPARTMENT OF ISSUING BANK] attention \_\_\_\_\_, mention our reference number as it appears above. Telephone inquiries can be made to \_\_\_\_\_ at \_\_\_\_\_.

Very truly yours,

Authorized official

**EXHIBIT A**

IRREVOCABLE STANDBY LETTER OF CREDIT NO. \_\_\_\_\_

Re: Drawing for Amounts Due to:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Ladies and Gentlemen:

The undersigned refer to your Letter of Credit No. \_\_\_\_\_ (the "Letter of Credit"). Capitalized terms used but not defined herein, shall have the meaning assigned to them in the Letter of Credit. The undersigned, duly authorized officers of Naartjie Custom Kids Inc. and/or of Salus Capital Partners, LLC, each in its respective capacity as Beneficiary of the Letter of Credit hereby certifies to you that:

- (i) \_\_\_\_\_ (the "Agent") has not made a payment when due of or for the Guaranteed Amount, Sharing Amount, Expenses or any other amount due by the Agent to Naartjie Custom Kids Inc. (the "Merchant"), pursuant to, and as such terms are defined in that certain Agency Agreement, dated as of \_\_\_\_\_, 2014, by and between the Merchant on the one hand, and the Agent, on the other.
- (ii) The amount to be drawn is \$\_\_\_\_\_ (the "Amount Owing").
- (iii) Payment is hereby demanded in an amount equal to the lesser of (a) the Amount Owing and (b) the face amount of the Letter of Credit as of the date hereof.
- (iv) The Letter of Credit has not expired prior to the delivery of this letter and the accompanying sight draft.
- (v) In accordance with the terms of the Letter of Credit, the payment hereby demanded is requested to be made by wire transfer to the following account:

[\_\_\_\_\_  
[\_\_\_\_\_  
[\_\_\_\_\_

Further Credit to: [Account Title]

[Account No. \_\_\_\_\_]

IN WITNESS WHEREOF, the undersigned have executed and delivered this certificate as of this \_\_\_\_\_ day of \_\_\_\_\_, 20[ ].

\_\_\_\_\_  
By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_



**EXHIBIT B**

IRREVOCABLE STANDBY LETTER OF CREDIT NO. \_\_\_\_\_

Re: Reduction of Face Amount

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Ladies and Gentlemen:

The undersigned refer to your Letter of Credit No. \_\_\_\_\_ (the "Letter of Credit"). Capitalized terms used but not defined herein, shall have the meaning assigned to them in the Letter of Credit. The undersigned, duly authorized officers of \_\_\_\_\_ and of \_\_\_\_\_, in their respective capacities as Beneficiaries of the Letter of Credit hereby confirms to you that the face amount of the Letter of Credit No. \_\_\_\_\_ shall be reduced from its original face amount to a new face amount of \$\_\_\_\_\_.

IN WITNESS WHEREOF, the undersigned have executed and delivered this certificate as of this \_\_\_\_\_ day of \_\_\_\_\_, 20[ ].

\_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

## **EXHIBIT 4.1(a)**

DRAFT

Naartjie Custom Kids, Inc.  
Exhibit 4.1(a)  
Occupancy Expenses

	Base Rent	Deferred Rent	Signing Commission	CAM	Promotional Fees	RE Tax	HVAC	Utilities <sup>1</sup>	Telecom <sup>2</sup>	Equipment Rental	Security	R&M	Taxes & Licenses	CAM Insurance	Janitorial	Total per diem Occupancy	% Rent	Annual Breakpoint
1 Valley Fair	284.11	13.95	-	131.16	21.15	61.81	-	33.03	6.97	0.77	-	3.07	1.40	-	-	557.41	6.0%	1,761,476
4 Glendale Galleria	315.81	21.25	-	-	-	-	-	22.45	6.27	0.77	-	10.67	4.06	-	-	381.28	6.0%	877,393
6 Roseville	192.64	-	-	59.58	7.59	39.22	11.59	9.38	5.11	0.76	-	0.21	0.42	-	0.32	326.81	6.0%	1,194,375
7 U.T.C.	128.54	-	-	60.82	5.73	39.75	-	29.32	6.00	0.76	-	0.71	5.71	-	-	292.33	6.0%	1,396,500
8 Sherman Oaks	100.81	-	-	101.05	13.02	27.26	-	34.59	5.59	0.76	-	13.11	0.62	-	-	288.97	6.0%	871,533
9 Mission Viejo	131.04	-	-	98.71	10.37	35.79	-	35.79	7.06	0.76	-	3.88	5.58	-	2.58	328.89	6.0%	812,456
10 Santa Barbara	270.94	-	-	43.26	-	25.13	0.28	20.58	7.50	0.76	-	1.65	3.02	-	-	380.46	NA	N/A
11 Rancho Cucamonga	163.72	-	-	55.76	-	22.06	-	33.54	7.50	0.76	-	0.48	2.16	-	-	286.01	6.0%	1,015,067
12 Fashion Place	200.33	-	-	106.41	-	17.35	-	20.10	7.30	0.76	-	3.04	0.55	-	-	356.33	6.0%	1,242,063
14 South Towne	158.26	-	-	69.86	6.96	27.77	-	15.05	7.78	0.76	-	2.28	0.66	-	-	289.40	5.0%	1,220,224
15 Century City	272.13	-	-	180.00	8.83	74.39	-	23.50	20.52	0.77	-	3.36	1.26	-	-	584.77	6.0%	1,687,200
16 Washington Square	270.43	-	-	82.37	29.17	19.45	10.77	10.38	7.73	0.77	-	2.97	2.92	-	-	435.19	6.0%	1,789,714
17 Outlets at Anthem	136.35	-	-	38.60	22.28	12.39	-	30.14	5.14	0.77	1.87	0.95	7.92	-	-	259.97	6.0%	850,000
18 Irvine Spectrum	147.12	-	-	114.63	26.82	7.64	1.06	19.88	9.38	0.76	-	0.99	1.05	-	1.65	329.68	7.0%	773,838
20 Topanga	222.13	-	-	89.09	9.38	45.53	22.85	11.57	7.18	0.77	-	7.28	1.29	-	-	417.05	6.0%	1,311,625
21 San Tan	233.11	-	-	61.59	10.17	22.65	21.65	-	6.62	0.76	-	1.39	8.07	-	-	366.33	6.0%	1,403,688
22 Redmond	208.63	-	-	73.02	7.09	21.30	-	15.34	7.71	0.77	-	5.22	4.42	-	0.32	343.51	6.0%	1,318,627
23 Flatiron	210.88	-	-	101.33	10.09	46.87	-	20.52	6.93	0.77	-	6.67	3.06	-	0.87	407.99	6.0%	1,269,863
24 Oxnord	159.65	-	-	191.62	-	-	-	8.51	8.60	0.75	-	0.90	7.94	-	-	399.06	6.0%	951,762
25 Danbury	172.39	-	3.36	92.25	4.66	60.74	-	14.29	9.54	0.75	-	1.09	9.43	-	-	381.76	6.0%	1,036,091
26 Tysons Corner	337.53	-	3.36	147.84	6.08	129.90	-	34.30	6.29	0.75	-	1.08	4.94	-	-	686.13	6.0%	2,032,472
27 Fair Oaks	-	-	-	121.08	28.84	51.00	-	6.98	6.77	0.75	-	3.24	3.86	-	-	247.76	6.0%	-
28 Wellington Green	-	-	-	115.77	23.71	42.56	-	6.69	9.02	0.77	-	2.73	12.97	-	-	247.38	6.0%	-
29 La Cantera	-	-	3.54	-	-	-	-	32.29	7.77	0.77	-	4.82	5.65	-	-	459.50	5.0%	1,403,830
31 Natick	150.85	1.43	3.33	200.53	-	-	19.36	6.40	8.61	0.75	-	7.16	0.17	-	-	398.60	6.0%	1,052,873
32 Bridgewater	126.59	1.35	3.33	293.55	-	-	23.84	8.88	6.69	0.76	-	-	-	-	-	464.98	6.0%	1,286,844
33 Mall of Georgia	238.46	0.44	3.25	79.53	9.01	18.99	17.72	0.94	6.22	0.75	-	1.99	2.02	-	-	379.32	6.0%	1,435,388
34 Houston Galleria	345.53	0.45	3.25	85.05	11.13	67.54	17.38	18.88	6.38	0.77	-	7.87	9.99	-	-	574.31	6.0%	2,079,915
35 Montgomery Mall	164.59	-	3.31	90.12	4.61	33.77	7.70	20.60	5.85	0.75	-	6.61	14.34	-	-	352.24	6.0%	819,545
36 Southlake Town Sq.	156.31	-	3.31	7.74	1.11	30.29	-	13.00	7.68	0.77	1.40	3.28	11.75	-	0.39	237.93	5.0%	1,088,430
37 Riverhead Outlets	238.25	1.09	3.36	65.79	14.00	35.68	-	35.84	7.38	0.77	1.49	10.54	-	-	-	418.46	5.0%	1,529,818
38 Garden State	199.61	-	3.28	119.76	8.02	83.86	15.75	16.62	6.60	1.42	-	8.33	-	-	-	463.25	6.0%	1,213,314
39 Aldenwood	91.22	0.77	-	207.24	-	-	-	14.28	5.21	0.77	-	4.86	6.68	-	-	331.03	6.0%	843,648
40 Sevierville Outlets	266.25	3.02	3.33	37.77	13.69	8.53	-	23.77	5.78	0.78	1.31	8.91	0.68	-	-	378.50	5.0%	1,529,818
41 West County	119.52	-	-	84.60	-	28.55	-	21.65	7.93	0.77	-	6.29	2.32	-	-	271.63	5.0%	1,425,557
42 Deer Park Outlet	182	1.82	3.33	135.11	13.07	55.36	-	35.87	6.53	0.77	1.52	2.63	-	-	-	441.44	5.0%	1,339,000
43 Eastview Mall	203.60	3.75	3.31	62.92	4.10	37.46	-	19.42	5.87	0.76	-	3.67	-	-	-	344.85	6.0%	1,262,322
44 North Star	315.44	15.35	3.31	-	-	-	-	12.62	6.64	0.77	-	2.38	-	-	-	382.80	6.0%	1,446,746
45 Stantford	312.33	7.15	-	110.59	17.67	29.81	-	20.87	6.49	0.77	-	0.61	6.68	-	-	530.75	6.0%	1,860,016
46 Woodburn Co. outlet	249.06	-	-	31.71	22.31	15.43	-	19.25	5.98	0.71	1.56	2.02	22.71	-	-	356.14	6.0%	1,544,200
47 San Marcos Outlet	220.32	8.47	3.33	44.24	18.67	20.81	-	40.80	8.06	0.77	1.37	8.07	8.93	-	0.52	391.78	5.0%	1,365,909
48 Oak Park Mall	135.39	1.65	-	63.66	0.73	42.31	25.95	0.65	9.55	0.77	1.40	1.20	-	-	1.61	281.86	5.0%	989,929
49 Myrtle Beach outlet	168.92	6.87	3.33	40.41	20.88	4.25	-	15.38	6.21	0.76	1.30	3.23	5.95	-	-	281.60	5.0%	1,256,636
50 Great Mall outlet	177.20	5.49	-	106.59	10.43	29.24	22.75	22.21	5.15	0.77	-	0.21	0.39	-	-	380.42	6.0%	954,810
51 Stonebriar	170.92	8.30	3.28	161.74	-	-	-	20.30	5.94	0.77	-	2.99	6.21	-	-	380.44	6.0%	1,189,760
52 Mall of America	178.76	6.02	3.31	127.64	8.14	99.35	-	15.97	6.38	0.76	-	3.30	-	-	0.17	449.80	6.0%	1,108,333
53 Townson Town Center	170.33	-	3.28	165.37	-	24.49	6.88	6.34	6.34	0.75	-	2.82	13.98	-	-	401.12	6.0%	1,185,720
54 Streets at Southpoint	148.28	-	3.31	159.96	-	16.28	-	11.10	5.39	0.76	-	3.24	7.84	-	-	356.17	6.0%	900,000
55 Friendly Center	205.40	3.70	3.75	58.06	-	-	-	33.06	11.17	0.76	-	0.14	-	-	-	334.45	5.0%	1,441,458
56 Staten Island Mall	370.73	33.94	3.97	-	-	-	-	21.20	7.86	0.77	1.26	-	7.09	-	-	346.18	6.0%	1,379,100
57 North Point Mall	140.23	22.96	3.87	159.78	-	-	12.11	14.98	7.66	0.76	-	-	2.38	-	-	469.18	6.0%	1,379,100
58 Carolina Place	120.97	18.68	3.90	94.10	-	31.65	20.83	10.08	7.34	0.77	-	2.05	4.18	-	-	398.06	6.0%	700,000
59 Outlets at Oklahoma City	160.84	13.74	3.67	46.58	13.01	16.04	-	23.41	5.48	0.76	-	2.71	6.21	-	-	306.28	6.0%	968,200
61 Fashion Outlets Of Chicago	147.06	16.90	3.75	84.54	17.41	34.81	-	7.68	4.71	0.77	1.51	2.46	10.02	-	-	301.34	5.0%	968,200
62 The Outlet Shoppes at Atlanta	142.80	13.71	3.75	36.98	12.36	16.44	-	20.15	7.85	0.75	-	0.44	-	-	0.97	346.14	5.0%	387,740
TOTAL	10,763.51	232.27	96.44	5,097.47	472.28	1,642.25	414.87	1,015.38	394.95	42.51	17.42	195.90	256.49	58.79	9.88	20,710.44	5.0%	858,206

Notes  
1 Utilities includes: CAM-Utilities, CAM-Electricity, CAM-Water, CAM-Fire Detection, CAM-Trash, and Utilities - Electricity/Gas. Excludes non-CAM Waste Removal  
2 Telecom includes: Basic Services, Long Distance, and Internet Service

## **EXHIBIT 5.1(a)**

## **Inventory Taking Instructions**

- To be agreed to by the parties.

## **EXHIBIT 5.2(b)(1)**

## **Distribution Center Merchandise**



Inventory as of 9/23/14 in Salt Lake City, UT Dist Center aka Internet Store

C\$	Desc1	Desc2	O/H 1 Qty	O/H 1 Ext P\$	O/H 1 Ext C\$
	5.11 BKB5435WT14	ESS FLEECE KNEE PCD PANT	7,978	71,802.00	40,767.58
	6.94 BKB5437WT14	ESS WALE CORD KNEE PANT	7,123	64,107.00	49,433.62
	4.2 GKB5679WT14	ESS 2X2 RIB LEGGING W NET	4,601	41,409.00	19,324.20
	3.83 GKB5273FL24	ESS SPOTTY LEGGING	4,182	37,638.00	16,017.06
	4.07 GKB5863WT14	ESS SPOT LEGGING W BOWS	3,721	33,489.00	15,144.47
	5.09 BKB5003FL14	ESS PIECED TWILL PANT	3,344	30,096.00	17,020.96
	4.13 GKT5673WT14	ESS 2X2 YOKE TUNIC	3,235	29,115.00	13,360.55
	3.83 GKB5682WT14	ESS STRIPED LEGGING	3,087	27,783.00	11,823.21
	5.56 GKT5392FL24	ESS SPOT TOP	3,077	27,693.00	17,108.12
	5.34 GKB5540COR4	ESS STRETCH SKINNY DENIM	3,031	27,279.00	16,185.54
	3.75 GKT5677WT14	ESS SPOT-FLORAL TUNIC	2,884	25,956.00	10,815.00
	4.08 GKT5248FL24	ESS ROCOCO FLORAL TUNIC	2,744	24,696.00	11,195.52
	6.38 GKB5468FL24	ESS STRETCH CORD PANT	2,583	23,247.00	16,479.54
	5.57 BKB5005FL14	ESS PCD BANDED FLC PANT	2,562	23,058.00	14,270.34
	3.83 GKB5250FL24	ESS ROYAL ROSE LEGGING	2,518	22,662.00	9,643.94
	3.92 GKB5087FL14	ESS SCRUNCHED LEGGING	2,458	22,122.00	9,635.36
	3.97 GKT4642FL14	ESS TAPESTRY TUNIC	2,341	21,069.00	9,293.77
	3.88 GKT5675WT14	ESS STRIPED TUNIC	2,334	21,006.00	9,055.92
	7.32 GKD5701WT14	SPOTTY BALLERINA DRESS	2,328	69,723.60	17,040.96
	5.38 GKB5687COR4	ESS DENIM PANT	2,315	20,835.00	12,454.70
	7.78 GKD5734WT14	2X2 RIB DRESS	2,277	68,196.15	17,715.06
	3.95 GKB5710WT14	2X2 RIB PANT W PRINT TRIM	2,166	41,045.70	8,555.70
	9.65 GKD5264FL24	5X2 DRESS W ROYAL ROSE SK	2,149	70,809.55	20,737.85
	4.24 GKB5765WT24	GLITTER STAR LEGGING	2,148	36,408.60	9,107.52
	6.83 GKD5714WT24	OFF THE SHOULDER DRESS	2,107	63,104.65	14,390.81
	3.85 GKT4949FL14	ESS LACE TRIM TUNIC	2,035	18,315.00	7,834.75
	7.5 GKD5181FL14	PIECED HOODED DRESS	2,005	46,094.95	15,037.50
	4.07 GKB5261FL24	5X2 LEG WARMER LEGGING	1,977	35,487.15	8,046.39
	5.12 BBB5438WT14	ESS WALE CORD KNEE PANT	1,956	17,604.00	10,014.72
	6.43 GKT5708WT14	2X2 HOODED TUNIC	1,897	37,845.15	12,197.71
	3.95 BBB5436WT14	ESS FLEECE KNEE PCD PANT	1,895	17,055.00	7,485.25
	4.56 BKT5419WT14	ESS RELAY STRIPE HOODY	1,792	16,128.00	8,171.52
	8.7 GKD5704WT14	LX FLOCKED POPLIN DRESS	1,755	61,337.25	15,268.50
	3.68 GKB4936FL14	ESS TAPESTRY LEGGING	1,745	15,705.00	6,421.60
	3.95 GKB5725WT14	BALLERINA DANCE LEGGING	1,744	33,048.80	6,888.80
	3.85 BKT5306FL24	ESS SOLID THERMAL PCD TEE	1,704	15,336.00	6,560.40
	4.8 GKB5218FL24	SPOT PANT W/ PRINT FRILLS	1,697	32,158.15	8,145.60
	6.46 BKB5001COR4	ESS ONE POCKET DENIM PANT	1,640	14,760.00	10,594.40
	5.43 GKB5727WT14	LX FLOCKED FRILL PANT	1,622	40,468.90	8,807.46
	3.83 GKT5768WT14	MIXED PRINT TUNIC	1,606	28,827.70	6,150.98
	5.33 GKT5720WT24	SPOT-STRIFE-STAR TUNIC	1,586	30,054.70	8,453.38
	4.13 GKT5760WT24	GLITTER STAR TEE	1,576	28,289.20	6,508.88
	8.83 GKD5210FL24	PIECED PRNT DRESS W/APPLQ	1,564	46,841.80	13,810.12
	5.72 GKB5259FL24	CURVED PIECING SKIRT	1,538	35,297.10	8,797.36

4.53	GKB5168FL14	LACE TRIM BELL	1,526	19,822.74	6,912.78
9.95	GKB5228FL24	BELTED 16 W CORD PANT	1,501	41,952.95	14,934.95
7.9	GKD5225FL24	16 WALE CORD DRESS	1,412	42,289.40	11,154.80
4.29	GKB4664FL14	ROMY FLORAL PATCH LEGGING	1,321	17,159.79	5,667.09
7.88	GKT5736WT14	LX FLOCKED VELOUR TUNIC	1,310	33,994.50	10,322.80
3.68	GKB4647FL14	ESS STRIPED LYCRA LEGGING	1,298	11,682.00	4,776.64
4.94	GKT5470FL24	ROYAL ROSE TUNIC	1,296	23,263.20	6,402.24
5.34	GKT5099FL14	3/4 SLV HEART APPLQ TUNIC	1,294	16,809.06	6,909.96
3.38	GKO5578FL24	ESS SPOT CARDIGAN	1,271	11,439.00	4,295.98
6.11	GKT5216FL24	SLUB TUNIC W/ FRL FRILLS	1,209	24,119.55	7,386.99
4.16	GKT5183FL14	SS LACE TRIM TOP	1,200	11,988.00	4,992.00
5.91	GKT5214FL24	SLUB HOODED TOP	1,187	23,680.65	7,015.17
4.56	BKT4999FL14	ESS SLUB HOODY	1,171	10,539.00	5,339.76
5.13	GKT5220FL24	SLUB TUNIC WITH LACE	1,102	19,780.90	5,653.26
7.79	GKB5690WT24	GLITTER STAR MESH SKIRT	1,058	26,397.10	8,241.82
4.31	GKB5103FL14	SOLID PANT W/ RIBBON TRIM	1,040	13,509.60	4,482.40
3.46	GBB5681WT14	ESS 2X2 RIB LEGGING W NET	1,024	9,216.00	3,543.04
3.85	BKT5295FL24	ESS WEAVE STRIPE TEE	987	8,883.00	3,799.95
8.99	GKD5166FL14	SOLID LACE TRIM DRESS	984	22,622.16	8,846.16
3.6	GKT5091FL14	ESS BFLY TUNIC	982	8,838.00	3,535.20
3.81	BKT5431WT14	ESS PIECED THERMAL TEE	959	8,631.00	3,653.79
4.29	GBB5543COR4	ESS STRETCH SKINNY DENIM	959	8,631.00	4,114.11
8.44	GKB5689WT14	RUCHED CORD PANT	952	24,704.40	8,034.88
4.38	GKD4136SU14	STRIPED RUFFLE MAXI DRESS	936	9,350.64	4,099.68
3.91	GKO4651FL14	ESS LACE TRIM CARDIGAN	930	8,370.00	3,636.30
3.78	GKB4120SU14	ESS WATER STRIPE PEDAL	925	7,390.75	3,496.50
3.46	GBB5864WT14	ESS SPOT LEGGING W BOWS	907	8,163.00	3,138.22
4.73	GKB5254WT14	JAZZY SPOT SKATER SKIRT	903	18,014.85	4,271.19
4.1	GKT4933FL14	ESS MIXED PRINT TUNIC	893	8,037.00	3,661.30
4.1	GKAX031WT14	GK JAZZY SPOT TIGHT	857	11,098.15	3,513.70
4.1	GKAX030WT14	GK BALLERINA TIGHT	850	11,007.50	3,485.00
3.33	GBT5674WT14	ESS 2X2 YOKE TUNIC	839	7,551.00	2,793.87
8.2	GKB4938FL14	STRETCHED COLORED DENIM	839	10,898.61	6,879.80
3.33	GBB5683WT14	ESS STRIPED LEGGING	836	7,524.00	2,783.88
4.53	BBB5006FL14	ESS PCD BANDED FLC PANT	818	7,362.00	3,705.54
7.62	GKD5212FL24	ROYAL ROSE HOODED DRESS	818	24,499.10	6,233.16
5.26	GKT5763WT24	GLITTER STAR WRAP CARD	810	15,349.50	4,260.60
8.51	GKB5107FL14	KNIT JEGGING	798	14,356.02	6,790.98
3.18	HMA0037CORE	LADYBUG REUSE SWATCH BAG	786	7,820.70	2,499.48
3.06	HMA0038CORE	MOONRISE REUSE SWATCH BAG	780	7,761.00	2,386.80
9.29	BKB4496FL24	E WAIST HERRINGBONE PANT	775	21,661.25	7,199.75
4.9	GKT5386FL14	GLITTER PRINT TOP W/CUFFS	765	6,877.35	3,748.50
5.71	GKB4714FLT4	STRETCH FLEECE PANT	761	12,168.39	4,345.31
3.88	BKT5426WT14	ESS HELICOPTER RAGLAN	760	6,840.00	2,948.80
3.66	GKB4112SU14	ESS MESH TRIM SOLID PEDAL	751	6,000.49	2,748.66
8	GKO5172FL14	LACE TRIM FLC HOODY	732	10,972.68	5,856.00
3.09	GBT5676WT14	ESS STRIPED TUNIC	725	6,525.00	2,240.25

11.63	GKB5712WT14	LX ADJ WAIST FLOCKED PANT	722	25,233.90	8,396.86
7.03	GKD4658FL14	LS ROMY FLORAL DRESS	711	14,212.89	4,998.33
12.09	GKO5775WT24	SWEATER TRIM F/T HOODY	702	23,130.90	8,487.18
6.92	BKB5322FL24	E WAIST FRENCH TERRY PANT	684	17,065.80	4,733.28
8.05	GKB5482FL24	JIE JIE EMB MESH SKIRT	670	16,716.50	5,393.50
10.15	GKO5331FL24	PIECED LACE TRIM COAT	657	22,962.15	6,668.55
4.78	GBT5330FL24	ESS SPOT TOP	653	5,877.00	3,121.34
8.65	GKB4162SU14	BLEACHED TWILL W/ANGLAISE	638	6,373.62	5,518.70
3.41	GBT5249FL24	ESS ROCOCO FLORAL TUNIC	630	5,670.00	2,148.30
4.85	GKT5479FL24	DANCING JIE JIE	625	10,593.75	3,031.25
6.06	GKO5244FL24	SLUB FRENCH TERRY VEST	618	12,329.10	3,745.08
4.96	BBB5002COR4	ESS ONE POCKET DENIM PANT	613	5,517.00	3,040.48
5.38	GKT5718WT14	SPARKLY STAR GRAPHIC TEE	608	10,305.60	3,271.04
4	BKT5429WT14	ESS DEER CHEST STRIPE TEE	599	5,391.00	2,396.00
3.33	GBB5274FL24	ESS SPOTTY LEGGING	594	5,346.00	1,978.02
6.67	GKD5291FL14	SS ROMY FLORAL DRESS	592	11,834.08	3,948.64
3.21	GBT5678WT14	ESS SPOT-FLORAL TUNIC	576	5,184.00	1,848.96
3.06	HMA0036CORE	CHEVRON ZOO SWATCH BAG	571	5,681.45	1,747.26
8.37	GKO4712FLT4	STRETCH FLEECE HOODY	570	11,394.30	4,770.90
7.26	GKB5412FL14	METALLIC NETTING SKIRT	569	10,236.31	4,130.94
4.06	GKA5868WT14	FLORAL STRIPE SPOT UNDIES	567	7,342.65	2,302.02
3.25	GBT4950FL14	ESS LACE TRIM TOP	562	5,058.00	1,826.50
5.51	GBD5715WT24	OFF THE SHOULDER DRESS	557	16,682.15	3,069.07
3.69	GBB5766WT24	GLITTER STAR LEGGING	551	9,339.45	2,033.19
5.9	GKB4364SU24	SOLID BELL W WOVEN DETAIL	547	5,464.53	3,227.30
4.1	GKAX016FL14	GK ROMANY FLORAL TIGHT	546	5,454.54	2,238.60
4.41	BKT4985FL14	ESS COMPASS STRIPE TEE	544	4,896.00	2,399.04
6.21	GBD4380SU34	JIE JIE DIPPED DYE DRESS	527	5,264.73	3,272.67
4.01	BBT5420WT14	ESS RELAY STRIPE HOODY	526	4,734.00	2,109.26
2.45	GKAX033COR4	GK 3PK CORE WTRLILY SOCK	525	4,173.75	1,286.25
3.19	GBT4644FL14	ESS TAPESTRY TUNIC	517	4,653.00	1,649.23
5.4	GKT5538FL14	SS PIECED PRINT TUNIC	513	6,663.87	2,770.20
3.39	GBB5711WT14	2X2 RIB PANT W PRINT TRIM	508	9,626.60	1,722.12
3.39	GBB5726WT14	BALLERINA DANCE LEGGING	504	9,046.80	1,708.56
13.75	GKO4968WT24	FT HOODED PULLOVER SWTR	502	14,532.90	6,902.50
16.93	HMA0043CORE	MOONRISE MOBILE	500	19,975.00	8,465.00
16.75	HMA0044CORE	LADYBUG ROSE MOBILE	499	19,935.05	8,358.25
7.81	GKO5473FL24	ROYAL ROSE HOODY	480	15,816.00	3,748.80
17.36	HMA0046CORE	ORIGAMI SAFARI MOBILE	480	19,176.00	8,332.80
4.07	GBT5471FL24	ROYAL ROSE TUNIC	475	8,526.25	1,933.25
14.78	GKAS059WT14	COLETTE WEDGE LX SHOE	473	18,896.35	6,990.94
4.93	GKT4758FLT4	SS SPOTTED LOVE TUNIC	470	5,635.30	2,317.10
16.75	HMA0045CORE	CHEVRON ZOO MOBILE	470	18,776.50	7,872.50
3.49	GBB5088FL14	ESS SCRUNCHED LEGGING	469	4,221.00	1,636.81
4.69	GBB5729WT14	LX FLOCKED FRILL PANT	466	11,626.70	2,185.54
3.43	BBT5305FL24	ESS SOLID THERMAL PCD TEE	450	4,050.00	1,543.50
3.44	GKA4156SU14	SEABREEZE SUNHAT	438	4,375.62	1,506.72

3.25	GBB4937FL14	ESS TAPESTRY PRINT BELL	437	3,933.00	1,420.25
6.06	GKT4716FLT4	SS MELANGE TUNIC	437	5,676.63	2,648.22
7.28	GKB5746WT24	FRENCH TERRY PANT W CUFFS	435	10,853.25	3,166.80
3.33	GBB5251FL24	ESS ROYAL ROSE LEGGING	427	3,843.00	1,421.91
6.9	GKB5477FL24	ROYAL ROSE REVERSE PANT	418	10,429.10	2,884.20
9.44	GKO4411SU24	3D FLOWER BIKINI	415	4,145.85	3,917.60
3.08	HMA0049CORE	ORIGAMI REUSE SWATCH BAG	415	4,129.25	1,278.20
5.56	GKB5097FL14	PIECED PRINT SKIRT	413	7,429.87	2,296.28
4.32	GBB5688COR4	ESS DENIM PANT	405	3,645.00	1,749.60
6.91	GKD5179FL14	3/4 SLV STRIPED DRESS	403	6,040.97	2,784.73
3.69	BKT5660FL24	ESS SS ELEPHANT SLUB TEE	401	3,609.00	1,479.69
7.2	GBO4900FLT4	POLKA DOT SWIMSUIT	394	3,936.06	2,836.80
3.46	GBT5762WT24	GLITTER STAR TEE	394	7,072.30	1,363.24
3.25	GBT5092FL14	ESS BFLY TUNIC	392	3,528.00	1,274.00
6.43	GBD5182FL14	PIECED HOODED DRESS	391	8,989.09	2,514.13
4.74	BKT5317FL24	2FER CAMEL SADDLE TEE	390	6,610.50	1,848.60
2.45	GKAX028COR4	GK 3PK CORE BALLERINA SCK	388	3,084.60	950.6
7.5	GKAS034SU24	SUGAR FLIP FLOP	381	3,806.19	2,857.50
4.1	GKAX023FL24	GK SOLID FOOTLESS TIGHT	381	4,933.95	1,562.10
5.37	GBT5709WT14	2X2 HOODED TUNIC	381	7,600.95	2,045.97
5.96	GKT5101FL14	LS PIECED PRINT TUNIC	379	4,923.21	2,258.84
3.55	GBB4667FL14	ROMY FLORAL PATCH LEGGING	375	4,871.25	1,331.25
18.05	GKO5548WT14	LX LONG SWEATER CARDIGAN	375	17,231.25	6,768.75
4.53	GBT5721WT24	SPOT-STRIPE-STAR TUNIC	374	7,087.30	1,694.22
4.81	GBB5469FL24	ESS STRETCH CORD PANT	369	3,321.00	1,774.89
21.16	GKAS053FL24	ROWENA PINK SLOUCH BOOT	368	14,701.60	7,786.88
8.4	GTD3015WT14	SPOTTY BELLERINA DRESS	368	12,861.60	3,091.20
6.58	GBD5735WT14	2X2 RIB DRESS	364	10,901.80	2,395.12
3.85	BKT4989FL14	ESS SLUB BLIMP BIKE TEE	362	3,258.00	1,393.70
4.05	BKT5303FL24	ESS GEO STRIPE HOODY TEE	361	3,249.00	1,462.05
13.39	GTD2058FLT4	LS HOODED DRESS	360	10,076.40	4,820.40
7.1	GBB5229FL24	BELTED 16 W CORD PANT	356	9,950.20	2,527.60
7.35	LGG5697WT14	LX VELOUR FRILL LACE BG	356	8,170.20	2,616.60
1.85	GKA5475FL24	ROCOCCO FLORAL HEADBAND	353	2,806.35	653.05
8.46	GTD2089FL14	PIECED HOODED DRESS	348	6,956.52	2,944.08
3.29	GBB4121SU14	ESS WATER STRIPE CAPRI	347	2,772.53	1,141.63
13.17	GKO5374FL24	HOODED LACE CARDIGAN	347	13,862.65	4,569.99
4.04	GKT4809SU34	HOLA FLOWER TANK	344	3,436.56	1,389.76
5.34	GTB2055FLT4	SPOTTED LEGGING	343	5,141.57	1,831.62
4.43	BKT5313FL24	THERMAL SLV MAP ART TEE	337	5,712.15	1,492.91
6.28	GBD5702WT14	SPOTTY BALLERINA DRESS	337	10,093.15	2,116.36
7.61	GBD5266FL24	5X2 DRESS W ROYAL ROSE SK	334	11,005.30	2,541.74
9.75	BKO5318FL24	REVERSE FRNCH TERRY HOODY	333	9,973.35	3,246.75
4.81	GTB2105FL24	SPOTTY LEGGING	333	5,644.35	1,601.73
3.33	GBB5262FL24	5X2 LEG WARMER LEGGING	332	5,959.40	1,105.56
6.78	GBD5706WT14	LX FLOCKED POPLIN DRESS	332	11,603.40	2,250.96
3.3	GKB4391SU24	ESS MACAW FLORAL SHORT	331	2,644.69	1,092.30

7.25	GTT3005WT14	SPARKLY STAR GRAPHIC TEE	331	6,603.45	2,399.75
1.83	GKA5740WT24	GLITTER STAR HEADBAND	330	2,623.50	603.9
12.23	GTD2111FL24	5X2 RIB DRESS	328	12,447.60	4,011.44
3.88	BKT5302FL24	ESS TRIBAL PRINT SLUB TEE	326	2,934.00	1,264.88
3.43	GBT4935FL14	ESS MIXED PRINT TUNIC	324	2,916.00	1,111.32
4.06	GBB5219FL24	SPOT PANT W/ PRINT FRILLS	318	6,026.10	1,291.08
8.62	GTD3036WT24	OFF THE SHOULDER DRESS	318	11,114.10	2,741.16
3.68	BKT5298FL24	ESS GIRAFFE SPEEDY SJ TEE	315	2,835.00	1,159.20
4.1	GKAX032WT14	GK STAR FOOTLESS TIGHT	312	4,040.40	1,279.20
4.74	BKT5307FL24	PCD THRML COLORBLOCK TEE	310	6,184.50	1,469.40
4.18	GKT4730FLT4	3/4 SLV SNOWDROPS TUNIC	307	3,987.93	1,283.26
4	BKT5422WT14	ESS FIRETRUCK SLUB TEE	305	2,745.00	1,220.00
5.61	GTB3014WT14	JAZZY SPOT SKATER SKIRT	303	7,559.85	1,699.83
3.83	GBT5769WT14	MIXED PRINT TUNIC	300	5,385.00	1,149.00
6.94	GTB2108FL24	CURVED PIECING SKIRT	296	8,273.20	2,054.24
5.43	GTB2107FL24	5X2 LEG WARMER LEGGING	293	6,724.35	1,590.99
8.94	BKB4457FL14	EWAIST CRACKER LINED PANT	292	6,713.08	2,610.48
9.04	BKB4498FL24	ADJ WAIST CHECK PANT	291	8,715.45	2,630.64
4.17	BBB5004FL14	ESS PIECED TWILL PANT	290	2,610.00	1,209.30
3.47	BKT5526FL14	ESS SLUB SS DIP DYE TEE	289	2,601.00	1,002.83
5.18	GBT5217FL24	SLUB TUNIC W/ FRL FRILLS	289	5,765.55	1,497.02
8.89	GKS5865WT14	SNOWY DAY PJ'S	289	7,210.55	2,569.21
6.79	LGT5694WT14	LX VELOUR LACE TUNIC	289	7,210.55	1,962.31
5.18	LGB5695WT14	LX VELOUR LACE PANT	288	4,881.60	1,491.84
5.92	GTB2054FLT4	ANGL TRIM MELANGE LEGGING	287	3,441.13	1,699.04
1.91	GKA5738WT14	SPOTTY HEADBAND WITH BOW	282	1,959.90	538.62
2.1	GKAX019FL14	GK LACE SOLID SOCK	281	1,671.95	590.1
8.94	GKB5095FL14	ADJ WAIST PIECED DENIM	277	4,983.23	2,476.38
4.1	GBT5764WT24	GLITTER STAR WRAP CARD	276	5,230.20	1,131.60
5.93	BKT5311FL24	MODE STRIPE THERMAL HOODY	274	4,918.30	1,624.82
3.25	GBB4649FL14	ESS STRIPED LYCRA LEGGING	274	2,466.00	890.5
3.27	BBT5432WT14	ESS PIECED THERMAL TEE	273	2,457.00	892.71
7.76	GTB2086FL14	STRETCH SKINNY DENIM	273	3,546.27	2,118.48
7.68	LGD5698WT14	LX VELOUR LACE DRESS	273	6,811.35	2,096.64
8.88	BKB5466WT14	ADJ WAIST YOKE TWILL PANT	272	8,146.40	2,415.36
3.51	GKA4928FL14	SWEATER HEADBAND	272	1,901.28	954.72
5.61	GKB4360SU24	TEXTURED WOVEN PEDAL	271	2,707.29	1,520.31
3.81	BBB4274SU24	ESS CRACKER DOT SHORT	270	2,157.30	1,028.70
3.43	BBT5296FL24	ESS WEAVE STRIPE TEE	270	2,430.00	926.1
3.55	GBB5104FL14	SOLID PANT W/ RIBBON TRIM	269	3,494.31	954.95
5.36	GBT5215FL24	SLUB HOODED TOP	269	5,366.55	1,441.84
8.61	GKB5686WT14	SEQUIN PATCH DENIM PANT	268	6,954.60	2,307.48
8.42	BKB5013FL14	EWAIST DENIM PANT	267	5,337.33	2,248.14
7.05	GTT2102FL24	SLUB HOODED TOP	267	6,661.65	1,882.35
3.19	HMA0016CORE	LADYBUG ROSE BUNTING	267	5,326.65	851.73
8.95	GKO4926FL14	EMB SOLID/STRIPE CARDIGAN	265	4,767.35	2,371.75
4.9	BKT5007FL14	ONE POCKET GML HOODY	264	3,429.36	1,293.60



3.68	GBB5169FL14	LACE TRIM BELL	262	3,403.38	964.16
11.54	HMA0039CORE	MOONRISE 3PC WALL ART	262	9,156.90	3,023.48
11.35	HMA0040CORE	LADYBUG ROSE 3PC WALL ART	261	9,121.95	2,962.35
8.94	GKB5652FL24	KNIT WAIST DENIM PANT	260	7,007.00	2,324.40
3.19	HMA0007CORE	MOONRISE BUNTING	260	5,187.00	829.4
4.5	GBT5221FL24	SLUB TUNIC WITH LACE	259	4,649.05	1,165.50
7.85	GTT3006WT14	2X2 HOODED TUNIC	257	6,412.15	2,017.45
7.4	LGG5706WT14	2X2 RIB MESH SKIRTED BG	257	5,898.15	1,901.80
4.25	BKT5445WT14	ARGYLE PRINT SLEEVE HOODY	255	5,087.25	1,083.75
7.51	GBB5691WT24	GLITTER STAR SKIRT W LEGS	253	6,312.35	1,900.03
10.32	GKO5376FL24	SPOT STRIPE P/O SWEATER	253	8,842.35	2,610.96
6.66	GBT5737WT14	LX FLOCKED VELOUR TUNIC	250	6,487.50	1,665.00
12.18	HMA0041CORE	CHEVRON ZOO 3 PC WALL ART	250	9,987.50	3,045.00
6.47	GKB4718FLT4	MELANGE SKIRT	248	4,213.52	1,604.56
12.28	HMA0042CORE	ORIGAMI 3 PC CANVAS ART	248	9,907.60	3,045.44
34.65	HMB0035CORE	3 TIER ANGLAISE BESKIRT	248	19,827.60	8,593.20
3.31	GKB4536SU24	ESS LACE INSET BIKE SHORT	247	1,973.53	817.57
3.3	GBB4022SU24	ESS TROPIC PEDAL	245	1,957.69	808.64
8.01	GBO4412SU24	3D FLOWER BIKINI	245	2,447.55	1,962.45
7.82	GTB3010COR4	DENIM PANT W STAR BUTTON	239	4,768.05	1,868.98
3.54	GBB4135SU14	APPLQ/EMB CAPRI W/ RUFFLE	238	2,377.62	842.52
3.31	GBO4652FL14	ESS LACE TRIM CARDIGAN	238	2,142.00	787.78
27.16	HMB0015CORE	LADYBUG ROSE FLR BUMPER	238	19,028.10	6,464.08
7.5	BKAS037SU24	SCOTT FLIP FLOP	237	1,182.63	1,777.50
7.3	GBD5211FL24	PIECED PRNT DRESS W APPLQ	237	7,098.15	1,730.10
1.97	GKA5722WT14	LX VELOUR HEADBAND	236	2,112.20	464.92
9.63	GTT3007WT14	LX FLOCKED VELOUR TUNIC	236	7,068.20	2,272.68
26.19	HMB0023CORE	CHEVRON ZOO BUMPER	235	18,788.25	6,154.65
4.5	GKA5867WT14	FLORAL STRIPE CAMIS	234	3,030.30	1,053.00
5.25	GKAW023FL14	ROYAL ROSE WATCH	234	3,732.30	1,228.50
26.41	HMB0031CORE	ORIGAMI BUMPER	234	18,708.30	6,179.94
27.16	HMB0006CORE	MOONRISE FLORAL BUMPER	233	18,628.35	6,328.28
6.88	GTT2101FL24	SLUB TUNIC WITH LACE	232	5,324.40	1,596.16
7.76	BKB4529FLT4	EWAIST STRIPE FLEECE PANT	231	4,155.69	1,792.56
3.7	GKA4444SU24	MACAW FLORAL SUNHAT	230	2,297.70	851
4.87	GTB3009WT14	STRIPED LEGGING	229	3,881.55	1,115.23
8.41	GBO5332FL24	PIECED LACE TRIM COAT	227	7,933.65	1,909.07
3.55	GBT5184FL14	SS LACE TRIM TOP	227	2,267.73	805.85
3.79	GKB4023SU24	ESS ORINOKO PEDAL	226	1,805.74	856.54
4.13	BKT5439WT14	2-FER FIERY STRIPE TEE	224	4,244.80	925.12
20	GKAS065WT14	STACIA MOTO BOOT	224	10,292.80	4,480.00
6.49	GBO5173FL14	LACE TRIM FLC HOODY	223	3,342.77	1,447.27
7.25	GBAS036SU24	LIL SUGAR FLIP FLOP	221	2,207.79	1,602.25
4.1	GKAX018FL14	GK TEXTURED LACE TIGHT	221	2,207.79	906.1
6.45	BKT5034FL14	REVERSE FRENCH TERRY TEE	220	2,637.80	1,419.00
4.93	GKB4720FLT4	ANGL TRIM MELANGE LEGGING	219	2,844.81	1,079.67
2.68	LGA5699WT14	LX VELOUR PARISIAN BEANIE	219	1,960.05	586.92

5.6	GBB5260FL24	CURVE PIECE SKIRT W/LEGS	213	4,888.35	1,192.80
4.53	GTB2085FL14	TAPESTRY PRINT LEGGINGS	210	2,727.90	951.3
6.36	HMA0009CORE	MOONRISE PIECED PILLOW	210	4,189.50	1,335.60
6.36	HMA0018CORE	LADYBUG ROSE PILLOW	208	4,149.60	1,322.88
2.84	GB05579FL24	ESS SPOT CARDIGAN	206	1,854.00	585.04
6.36	HMA0026CORE	CHEVRON ZOO ANIMAL PILLOW	206	4,109.70	1,310.16
3.25	GBT4810SU34	HOLA FLOWER TANK	205	2,047.95	666.25
1.87	LGA5862WT14	BLUEBELL FLORAL HEADBAND	203	1,207.85	379.61
5.5	GKT4722FLT4	SS MELANGE STRIPE TUNIC	202	2,017.98	1,111.00
3.19	HMA0024CORE	CHEVRON ZOO BUNTING	202	4,029.90	644.38
4.02	GKB4134SU14	APPLQ/ EMB CAPRI W/RUFFLE	200	1,998.00	804
5.62	BKT4520FLT4	SS COOL NERD APPLIQUE TEE	198	2,572.02	1,112.76
3.28	GBA4929FL14	SWEATER HEADBAND	198	1,384.02	649.44
1.83	GKA5279FL14	SOLID LACE TRIM HEADBAND	198	988.02	362.34
7.5	GKAS026SU14	PEARL FLIP FLOP	198	1,978.02	1,485.00
4.45	BKB4192SU14	ESS CRACKER SHORT	197	1,574.03	876.65
4.4	GTB2030SU24	TROPIC PEDAL	197	1,968.03	866.8
6.99	GTT2051FLT4	SS MELANGE STRIPE TUNIC	197	2,953.03	1,377.03
4.44	BKB4198SU14	ESS BRUSHED FLEECE SHORT	196	1,566.04	870.24
2.45	GBAX004COR4	GB 3 PK CORE SCALLOP SOCK	195	1,550.25	477.91
4.1	GBAX034WT14	GB BALLERINA TIGHT	195	2,525.25	799.5
10.96	GTB2087FL14	KNIT JEGGING	194	3,878.06	2,126.24
47.95	HMB0027CORE	ORIGAMI 3 PC CRIB SET	194	29,090.30	9,302.30
4	BKT5424WT14	ESS VERTICAL FLAG TEE	193	1,737.00	772
6.74	GBB4939FL14	STRETCHED COLORED DENIM	191	1,719.00	1,287.34
5.92	GBB5747WT24	FRENCH TERRY PANT W CUFFS	191	4,765.45	1,130.72
7.2	GBAS029SU14	LIL MONSONG CLOG	190	1,328.10	1,368.00
2.45	GBAX036COR4	GB 3PK CORE WTRLILY SOCK	189	1,502.55	463.05
9.19	GTB3034WT24	GLITTER STAR MESH SKIRT	189	5,660.55	1,736.91
5.2	GKA5550WT14	LX TEXTURED SWTR HAT	188	2,998.60	977.6
4.1	GKAX024FL24	GK ROYAL ROSE SPOT TIGHT	185	2,395.75	758.5
7.65	GKD4379SU34	JIE JIE DIPPED DYE DRESS	184	1,838.16	1,407.60
5.69	LBG4737SU24	SLUB WAVE PALM PCD BG	184	1,838.16	1,046.96
21.4	GKAS063WT14	PAULINA QUILTED BOOT	182	8,362.90	3,894.80
5.17	GB05245FL24	SLUB FRENCH TERRY VEST	182	3,630.90	940.94
5.9	GTT2084FL14	GLITTER PRINT TOP W/CUFFS	182	2,728.18	1,073.80
2.24	BKAX001COR4	BK 3 PK CORE STP SOCK	181	1,438.95	405.44
3.8	BBT4986FL14	ESS COMPASS STRIPE TEE	181	1,629.00	687.8
23	GKO5744WT14	GLITTER STAR PUFFA JACKET	181	9,040.95	4,163.00
12.89	GTB3012WT14	LX ADJ WAIST FLOCKED PANT	181	7,230.95	2,333.09
5	GTT3031WT24	GLITTER STAR TEE	181	3,972.95	905
62.61	HMB0010CORE	LADYBUG ROSE 3PC CRIB SET	181	28,950.95	11,332.41
2.84	LGA5700WT14	SOLID FRILLY MESH BOOTIES	181	1,800.95	514.04
11.67	BKO5263FL14	QUILTED FLEECE HOOD VEST	180	4,138.20	2,100.60
9.86	GB05776WT24	SWEATER TRIM F/T HOODY	180	5,931.00	1,774.80
18.29	BKAS049FL14	SAM SNEAKER WITH VELCRO	179	3,578.21	3,273.91
4.06	GKA5871FL24	3 PIECE UNDIES	179	2,318.05	726.74



6.65	GBB5483FL24	JIE JIE EMB MESH SKIRT	179	4,466.05	1,190.35
5.02	GBT5102FL14	LS PIECED PRINT TUNIC	179	2,325.21	898.58
4.49	BKB4273SU24	ESS CRACKR DOT WAVE SHORT	177	1,414.23	794.73
4.05	GBT5480FL24	DANCING JIE JIE	177	3,000.15	716.85
44.62	HMB0019CORE	CHEVRON ZOO 3 PC CRIB SET	177	26,541.15	7,897.74
3.72	GKA5382FL24	SOLID SWEATER BEANIE	176	2,631.20	654.72
6.52	GBD4165SU14	CRUSH DYE SLUB DRESS	176	1,758.24	1,147.52
4.31	BBT5308FL24	PCD THRML COLORBLOCK TEE	174	3,123.30	749.94
6.28	GBD5213FL24	ROYAL ROSE HOODED DRESS	174	5,211.30	1,092.72
59.05	HMB0001CORE	MOONRISE FLR 3PC CRIB SET	174	27,831.30	10,274.70
6.3	GTT2100FL24	ROYAL ROSE TUNIC	173	3,970.35	1,089.90
10.33	BKO5803WT14	REVERSE FRNCH TERRY HOODY	172	5,151.40	1,776.76
4.64	GBB4361SU24	TEXTURED SLD WOVEN PEDAL	171	1,708.29	793.44
4.53	GBT5387FL14	GLITTER PRINT TOP W/CUFFS	169	1,519.31	765.57
1.97	GTA2112FL24	ROCOCCO FLORAL HEADBAND	169	1,681.55	332.93
5.76	GKA5380FL24	SPOT/STRIPE SCARF	168	3,351.60	967.68
4.53	GBT5100FL14	3/4 SLV HEART APPLQ TUNIC	168	2,182.32	761.04
10.6	GTO2053FLT4	STRETCH FLEECE HOODY	168	3,862.32	1,780.80
14.43	GKO4741FLT4	CANDACE SPOT JACKET	167	5,008.33	2,409.81
9.77	BKO5458WT14	FLEECE HOODY VEST	164	4,911.80	1,602.28
4.5	BKT5441WT14	COLORBLOCKED SNOW TEE	164	3,107.80	738
4.9	GBB5255WT14	JAZZY SPOT SKATER SKIRT	164	3,271.80	803.6
10.19	BKO5080WT14	MARLED COLLAR SWEATER	163	6,022.85	1,660.97
5.19	GBT4416SU24	KNOTTED STRAP TOP	162	1,618.38	840.78
4.1	GBAX025FL24	GB SOLID FOOTLESS TIGHT	161	2,084.95	660.1
6.01	GKA5378FL24	SOLID SWEATER SCARF	161	3,211.95	967.61
5.25	GKAW019FL14	LACE WATCH	161	2,091.39	845.25
4.18	BBT5316FL24	2FER CAMEL SADDLE TEE	160	2,712.00	668.8
4.57	GBT5719WT14	SPARKLY STAR GRAPHIC TEE	160	2,712.00	731.2
6.07	GBD4662FL14	LS ROMY FLORAL DRESS	159	3,178.41	965.13
6.08	GBT4359SU24	TEXTURED LINEN LOOK TUNIC	159	1,588.41	966.72
8.83	GKS5481FL24	PRINCESS 2 PC PJ'S	159	3,649.05	1,403.97
5.48	GTB3033WT24	GLITTER STAR LEGGING	158	3,152.10	865.84
27.17	HMB0014CORE	LADYBUG ROSE QUILT	158	12,632.10	4,292.86
3.93	LBB4739SU24	CRACKER PALM SHORT	158	1,104.42	620.94
4.1	BKT4997FL14	ESS HIDE & SEEK TEE	157	1,413.00	643.7
3.98	GTA2090FL14	SWEATER HEADBAND	157	1,097.43	624.86
3.62	BKT4515FLT4	SS CLEVER PLANET TEE	156	1,558.44	564.72
3.22	HMA0032CORE	ORIGAMI BUNTING	156	3,112.20	502.32
25.57	HMB0005CORE	MOONRISE QUILT	156	12,472.20	3,988.92
3.56	LGT4736SU24	PEACOCK MESH SLEEVE TUNIC	156	1,402.44	555.36
7.02	GBB5188FL14	METALLIC NET SKIRT W/LEGS	155	2,788.45	1,088.10
8.65	GKB4160SU14	BLEACHED DENIM SHORT	154	1,538.46	1,332.10
3.33	BBT5428WT14	ESS HELICOPTER RAGLAN	153	1,377.00	509.49
5.25	GKAW020FL14	FLORAL WATCH	153	1,987.47	803.25
6.78	HMA0034CORE	ORIGAMI GIRAFFE PILLOW	153	3,052.35	1,037.34
7.23	LGG5659WT14	BLUEBELL FLORAL BUBBLE BG	153	3,511.35	1,106.19

4.23	BKT4286SU24	WAIKIKI PATCH TEE	152	1,518.48	642.96
3.78	GBB4153SU14	CONTRAST SPARKLE CAPRI	152	1,518.48	574.56
4.2	BKT4203SU14	APPLIQUE PARROT TEE	151	1,508.49	634.2
5.81	GTB2002SU14	DENIM SHORT W/ MESH	146	1,458.54	848.26
4.09	GBB4365SU24	SOLID BELL W WOVEN DETAIL	145	1,448.55	593.05
5.72	GBD5292FL14	SS ROMY FLORAL DRESS	145	2,898.55	829.4
3.41	GKB4118SU14	ESS SBREEZE SHORT W/ MESH	145	1,158.55	494.45
6.92	GTT2032SU24	KNOTTED STRAP TOP RUFFLE	145	1,448.55	1,003.40
14.26	GKAS047FL14	SHAE LOW TOP	144	2,878.56	2,053.44
8.46	GB05377FL24	SPOT STRIPE P/O SWEATER	144	5,032.80	1,218.24
17.12	GBAS062WT14	LIL PENNY STAR COZY BOOT	143	5,712.85	2,448.16
8.3	GTB2088FL14	METALLIC NETTING SKIRT	142	2,838.58	1,178.60
3.97	BKT4991FL14	ESS SLUB LS DIP DYE TEE	140	1,260.00	555.8
2.44	LBA5256FL24	PUPPY ART SPACE BEANIE	139	966.05	339.16
4.07	LBB5246FL24	SPACE STRIPE FLEECE PANT	138	2,063.10	561.66
16.37	GKAS042FLT4	REVEL SHORTIE BOOT	137	4,108.63	2,242.69
1.68	GBA5280FL14	SOLID LACE TRIM HEADBAND	136	678.64	228.48
6.56	LGG5282FL24	ANIMAL HOLLY SPOT TRIM BG	136	3,121.20	892.16
6.17	GBB4402SU24	MUSLN SKRT W MACAW RUFFLE	135	1,348.65	832.95
6.04	LBG4689SU24	SLUB RIBBIT POLO BG	135	1,348.65	815.4
8.05	GTB2056FLT4	MELANGE SKIRT	134	2,410.66	1,078.70
6.65	LBG5110WT14	CRITTER STRIPE ANIMAL BG	134	3,075.30	891.1
2.44	LGA5786WT14	CHARACTER FASHION BEANIE	134	1,199.30	326.96
14.9	GBAS033SU24	LIL SANETA SANDAL	133	1,328.67	1,981.70
8.44	GKB5485FL24	FLORAL STRETCH TWILL	133	3,983.35	1,122.52
4.1	GBAX021FL14	GB ROMANY FLORAL TIGHT	132	1,318.68	541.2
3.9	GKA5384FL24	SPOT/STRIPE BEANIE	132	1,973.40	514.8
5.93	GBD4131SU14	EMB TRIPLE TIER KNT DRESS	132	1,318.68	782.76
6.62	GBD5226FL24	16 WALE CORD DRESS	132	3,953.40	873.84
17.06	BKO5078WT14	MARLED STRIPE SWEATER	131	5,233.45	2,234.86
12.21	GTO2104FL24	SPOT STRIPE P/O SWEATER	131	5,233.45	1,599.51
17.12	GKAS061WT14	PENNY STAR COZY BOOT	130	5,193.50	2,225.60
4.27	GBT4145SU14	MERMAID OVLAY TANK TUNIC	130	1,298.70	555.1
5.35	GTT2041SU34	HOLA FLOWER TANK	130	1,298.70	695.5
4.76	BKA5464WT14	BK CORD HOUND SHERPA HAT	129	2,057.55	614.04
2.82	GBB4538SU24	ESS LACE INSET BIKE SHORT	128	1,022.72	360.96
4.76	GBT4410SU34	SLUB EMB CONTRAST TANK	128	1,278.72	609.28
14.86	GTO2103FL24	HOODED LACE CARDIGAN	128	5,753.60	1,902.08
8.85	BKB5456WT14	RIB WAIST FLEECE PANT	127	3,168.65	1,123.95
6.54	GBB5693WT14	RUCHED CORD PANT	127	3,295.65	830.58
2.45	GBAX029COR4	GB 3PK CORE BALLERINA SCK	126	1,001.70	308.7
7.44	GBD5167FL14	SOLID LACE TRIM DRESS	126	2,896.74	937.44
7.25	GBAS027SU14	LIL PEARL FLIP FLOP	125	1,248.75	906.25
4.73	GKB4356SU24	TEXTURED WOVEN SHORT	125	1,248.75	591.25
5.84	LBG5023FL14	SIDE SNAP 2 FER BABYGROW	124	1,610.76	724.16
2.84	LGB3978SU24	MESH BROEKI	124	990.76	352.16
4.6	GBB4715FLT4	STRETCH FLEECE PANT	123	1,966.77	565.8

6.56	GBB5692WT14	SEQUIN PATCH DENIM PANT	123	3,191.85	806.88
15.19	GTT3032WT24	SWEATER TRIM F/T HOODY	123	4,544.85	1,868.37
4.1	BKT4987FL14	ESS LANDING ZONE TEE	122	1,098.00	500.2
4.51	GBB4406SU24	SOLID PEDAL WITH FRILLS	122	1,218.78	550.22
20.18	GKAS050FL14	NATASHA PRINTED MOTO BOOT	121	3,991.79	2,441.78
9.93	GTO2082FL14	LACE TRIM FLC HOODY	121	2,176.79	1,201.53
9.26	BKB5453WT14	EWAIST CORD CARGO PANT	120	3,474.00	1,111.20
3.36	BKT4280SU24	3 COLOR BEACH SHACK TANK	120	1,198.80	403.2
4.87	GTB3011WT14	2X2 RIB PANT W PRINT TRIM	120	2,754.00	584.4
7.08	LBG5771WT14	FLEECE PATCH BABYGROW	119	2,731.05	842.52
3.63	BBT5304FL24	ESS GEO STRIPE HOODY TEE	118	1,062.00	428.34
11.04	BKO5037FL14	CABLE KNIT FLEECE SWEATER	118	3,302.82	1,302.72
3.7	GBA4445SU24	MACAW FLORAL SUNHAT	118	1,178.82	436.6
4.23	BBT5008FL14	ONE POCKET GML HOODY	117	1,519.83	494.91
8.49	GBO4927FL14	EMB SOLID/STRIPE CARDIGAN	117	2,104.83	993.33
7.81	BBO5804WT14	REVERSE FRNCH TERRY HOODY	116	3,474.20	905.96
19.4	GKAS039FLT4	ASTORIA WRESTLER SNEAKER	116	3,478.84	2,250.40
5.06	GBB4133SU14	ASSYM PRINT SKIRT W LEGS	116	1,158.84	586.96
5.46	GKB4405SU24	SLD PEDAL W PRINT FRILLS	116	1,158.84	633.36
6.19	LBG5025FL14	BIG BIKE STRIPE BABYGROW	116	1,970.84	718.04
3.56	LBT3964SU24	PALM BEETLE ROADTRIP TANK	115	1,148.85	409.4
7.33	BBO5319FL24	REVERSE FRNCH TERRY HOODY	114	3,414.30	835.62
2.45	GKAX003COR4	GK 3 PK CORE SCALLOP SOCK	114	906.3	279.14
1.75	BKA5658FL24	BK WEAVE STRIPE BEANIE	113	1,124.35	197.75
8.81	BKS5324FL24	SLEEPY DOG 2PC SET	113	2,593.35	995.53
5.96	GBD5180FL14	3/4 SLV STRIPED DRESS	113	1,693.87	673.48
4.48	BKT4522FLT4	SS ARGYLE ROCK HENLEY	112	1,118.88	501.76
6.59	BBB4494FL24	E WAIST HERRINGBONE PANT	111	3,102.45	731.49
5.11	BBT5310FL24	MODE STRIPE THERMAL HOODY	110	1,974.50	562.1
7.31	GTT2050FLT4	SS MELANGE TUNIC	110	1,758.90	804.1
3.66	GBT4125SU14	MERMAID APPLQ TANK	109	1,088.91	398.94
3.87	BBT5315FL24	THERMAL SLV MAP ART TEE	108	1,830.60	417.96
10.32	BKB5449WT14	RIB WAIST CRACKER PANT	107	3,204.65	1,104.24
4	BKT4511FLT4	LS REVERSE SLV STRIPE TEE	106	1,164.94	424
2.02	GTA2038SU24	MACAW FLORAL WIDE HBAND	106	634.94	214.12
5.66	GBB5478FL24	ROYAL ROSE REVERSE PANT	106	2,644.70	599.96
10.79	GTO2083FL14	EMB SOLID/STRIPE CARDIGAN	106	2,436.94	1,143.74
15.41	GKAS056FL24	OATMEAL WEDGE SHOE	105	3,144.75	1,618.05
7.53	HMA0008CORE	MOONRISE DIAPER STACKER	105	3,144.75	790.65
6.56	LGG5286FL24	2FER BUGS PRINT BABYGROW	105	2,409.75	688.8
6.04	GBB4378SU34	TIE DYE TIERED SKIRT	104	830.96	628.16
23.71	HMB0022CORE	CHEVRON ZOO ANIMAL QUILT	104	8,314.80	2,465.84
4.16	BKT4993FL14	ESS IMAGINARY FRIEND TEE	103	927	428.48
7.43	HMA0017CORE	LADYBUG ROSE DIAPER STACK	103	3,084.85	765.29
7.43	HMA0025CORE	CHEVRON ZOO DIAPER STACKR	103	3,084.85	765.29
8.33	HMB0020CORE	CHEVRON CRIB SHEET	103	2,054.85	857.99
4.13	LBT5242FL24	NOVA STAR STRIPE SLV TEE	103	1,333.85	425.39

5.69	LBG4443SU24	SLUB WAVE MIXED BG	102	1,018.98	580.38
0.95	BKAX05COR1	BK CORE SOCK	101	297.95	95.95
1.87	GBA5723WT14	VELOUR HEADBAND	101	903.95	188.87
3.29	GBB4113SU14	ESS MESH TRIM SOLID CAPRI	101	806.99	332.29
6.65	LGO5696WT14	LX VELOUR LACE CARDIGAN	101	2,014.95	671.65
1.74	GBA5741WT24	GLITTER STAR HEADBAND	100	795	174
8.39	GBB5716WT14	LX E-WAIST FLOCKED PANT	100	2,995.00	839
2.68	LGA5289FL24	PEARL KNOT HEART BEANIE	100	995	268
5.38	LGD5281FL24	RIB BODY HOLLY SPOT DRESS	100	2,295.00	538
3.54	BBT4213SU14	LIZARD APPLIQUE TEE	99	989.01	350.46
3.27	BBT5300FL24	ESS SS ELEPHANT SLUB TEE	99	891	323.73
1.72	GTA2039SU24	SKINNY HIPPIE GIRL HBAND	99	494.01	170.28
5.34	LGG3982SU24	MESH DOUBLE RUFFLE BSUIT	98	979.02	523.32
2.24	BBAX002COR4	BB 3 PK CORE STRIPE SOCK	97	771.15	217.28
1.72	GKA4089SU24	TEXTURED BOW HEADBAND	97	484.03	166.84
3.54	LGT4488SU14	ZIGGY RUFFLE SLEEVE TOP	97	969.03	343.38
2.84	LBA5373FL24	SPACE STRIPE BOOTIES	96	859.2	272.64
2.84	LGA5370FL24	HOLLY SPOT BUG BOOTIE	96	859.2	272.64
17.29	GBO5745WT14	GLITTER STAR PUFFA JACKET	95	4,745.25	1,642.55
5.25	GKAW026WT14	DANCE FLORAL WATCH	94	1,499.30	493.5
3.79	GKB4021SU24	ESS TROPIC PEDAL	94	751.06	356.26
26.82	HMB0030CORE	ORIGAMI ANIMAL QUILT	94	7,515.30	2,521.08
2.15	LGA5348FL24	HOLLY SPOT BEANIE	94	653.3	202.1
5.25	BKAW024FL14	SAFARI ANIMAL WATCH	93	1,483.35	488.25
7.94	BKB5451WT14	EWAIST CUFF DENIM PANT	93	2,599.35	738.42
21.52	GKAS043FL14	ANGELA SHORT COWBOY BOOT	93	2,789.07	2,001.36
12.48	GBO5375FL24	HOODED LACE CARDIGAN	93	3,715.35	1,160.64
7	LGG5662WT14	THUMPER STRIPE RUFFLE BG	93	2,134.35	651
6.31	LGG4940FL14	ELEPHANT FRIEND BABYGROW	92	1,379.08	580.52
3.86	BBT5000FL14	ESS SLUB HOODY	90	810	347.4
2.21	LBA5116WT14	CRITTER STRIPE BEANIE	90	805.5	198.9
6.41	LBG4631FLT4	BARNYARD STRIPE 2 IN 1 BG	90	1,619.10	576.9
7.49	HMA0033CORE	ORIGAMI DIAPER STACKER	89	2,665.55	666.61
5.25	GKAW025WT14	SPARKLY STAR WATCH	88	1,403.60	462
7.4	GBS5484FL24	PRINCESS 2 PC PJS	88	2,019.60	651.2
4.54	GBT4394SU24	ORINOKO LAYER LOOK TUNIC	88	879.12	399.52
15.93	GBO5552WT14	LX LONG SWEATER CARDIGAN	87	3,997.65	1,385.91
6.83	LGG4977FL14	HOLLY SPOT BABYGROW	87	1,478.13	594.21
14.78	GBAS060WT14	LIL COLETTE WEDGE LX SHOE	86	3,435.70	1,271.08
6.27	LBG5252FL24	SPACE STRIPE HENLEY BG	86	1,973.70	539.22
8.51	GBD4733FLT4	LS HOODED DRESS	84	2,099.16	714.84
6.42	BBB5467WT14	EWAIST YOKE TWILL PANT	83	2,402.85	532.86
3.52	BBT5430WT14	ESS DEER CHEST STRIPE TEE	83	747	292.16
7.23	BKB4292SU24	ADJ WAIST BALI SHORT	82	819.18	592.86
8.88	GTB3035WT24	FRENCH TERRY PANT W CUFFS	82	2,291.90	728.16
6.27	LBG5247FL24	01 ART CHAMBRAY BABYGROW	82	1,881.90	514.14
2.44	LBA5117WT14	CRITTER STRIPE BOOTIES	81	724.95	197.64

6.45	BBB4497FL24	E WAIST CHECK PANT	80	2,236.00	516
5.57	BKB4296SU24	YINGYANG BOARDSHORT	80	799.2	445.6
2.03	GTA3020WT14	SPOTTY HEADBAND WITH BOW	80	716	162.4
11.76	GTB2109FL24	KNIT WAIST DENIM PANT	80	2,396.00	940.8
6.41	LBG4645FLT4	HORSE POUCH PKT BABYGROW	80	1,439.20	512.8
5.25	BKAW021FL14	CAMO & FRIEND WATCH	79	1,026.21	414.75
3.46	BBT5425WT14	ESS VERTICAL FLAG TEE	79	711	273.34
12.41	BKT4500FL24	CHECK CORD WOVEN SHIRT	79	2,366.05	980.39
6.49	GBB5108FL14	KNIT JEGGING	79	1,421.21	512.71
3.2	BAKA5082WT14	BK SWEATER BEANIE	78	1,322.10	249.6
7.75	BBO5459WT14	FLEECE HOODY VEST	78	2,336.10	604.5
1.81	GBA5739WT14	SPOTTY HEADBAND WITH BOW	78	542.1	141.18
8.97	GTO2052FLT4	DENIM MOTO VEST	78	1,247.22	699.66
8.4	HMB0028CORE	ORIGAMI CRIB SHEET	78	1,556.10	655.2
4.01	LGT5663WT14	SWAN MESH SLEEVE TOP	78	1,010.10	312.78
3.8	GBT4127SU14	UNDER THE SEA HI-LO TUNIC	77	615.23	292.6
4.44	GBT4723FLT4	SS MELANGE STRIPE TUNIC	77	769.23	341.88
7.56	GTB2057FLT4	STRETCH FLEECE PANT	77	1,385.23	582.12
6.81	GTT3030WT24	GLITTER STAR WRAP CARD	77	1,767.15	524.37
3.29	LGB4489SU14	ABBY FLORAL RUFFLE SHORT	77	615.23	253.33
8.84	BKB4217SU14	ADJWAIST TIGER STRIPE DNM	76	759.24	671.84
4.08	BKT4211SU14	PRINTED LIZARD APPLQE TEE	76	759.24	310.08
3.98	BKT4278SU24	SURF 4 PRINT TEE	76	759.24	302.48
18.97	GTO3001WT14	LX LONG SWEATER CARDIGAN	76	3,796.20	1,441.72
3.44	BAKA4342SU14	CRACKER LEAF CAMO SUNHAT	75	749.25	258
3.82	GBT4759FLT4	SS SPOTTED LOVE TUNIC	75	899.25	286.5
2.82	LBA5039FL14	HARLEY STRIPE BOOTIE	75	524.25	211.5
1.5	GBA5278FL14	PRINT HEADBAND	74	369.26	111
3.29	GBB4117SU14	ESS PEBBLE CAPRI W/MESH	74	591.26	243.46
5.49	GBT4155SU14	SPLIT BODICE LAWN TUNIC	74	739.26	406.26
8.33	HMB0002CORE	MOONRISE FLR CRIB SHEET	74	1,476.30	616.42
4.79	LGD3985SU24	LAWN HULA PRINT DRESS	74	739.26	354.46
3.66	BBT4204SU14	APPLIQUE PARROT TEE	73	729.27	267.18
3.55	BBT4990FL14	ESS SLUB AIR BOX TEE	73	657	259.15
15.19	GKAS054FL24	MILLIE CANVAS FLAT	73	2,186.35	1,108.87
2.21	BAKA4545FLT4	BK HEADPHONE BEANIE	72	575.28	159.12
5.43	BBB5323FL24	E WAIST FRENCH TERRY PANT	72	1,796.40	390.96
4.1	GBAX035WT14	GB JAZZY SPOT TIGHT	72	932.4	295.2
10.92	GTB3013WT14	SEQUIN PATCH RIB DENIM	72	2,156.40	786.24
3.49	BBT5301FL24	ESS TRIBAL PRINT SLUB TEE	71	639	247.79
7.66	GBB5096FL14	EWAIST PIECED DENIM	71	1,135.29	543.86
6.88	LBG5109WT14	FLEECE CRITTER BABYGROW	71	1,629.45	488.48
3.69	BBT4287SU24	WAIKIKI PATCH TEE	70	699.3	258.3
3.55	BBT4988FL14	ESS LANDING ZONE TEE	70	630	248.5
3.61	BBT4994FL14	ESS IMAGINARY FRIEND TEE	70	630	252.7
3.81	GKA4448SU24	SOLID TEXTURED HAT	70	699.3	266.7
6.68	GBO5474FL24	ROYAL ROSE ZIP HOODY	70	2,306.50	467.6



3.83	LBT5414WT14	CRITTERS GRAPHIC TEE	70	906.5	268.1
3.49	LGB5285FL24	BUG PRINT HOLLY SPOT PANT	70	906.5	244.3
3.78	BBB4193SU14	ESS CRACKER SHORT	69	551.31	260.82
3.76	BBT5446WT14	ARGYLE PRINT SLEEVE HOODY	69	1,376.55	259.44
1.72	GKA4087SU24	SKINNY HIPPI HEADBAND	69	344.31	118.68
2.45	GKAX026COR4	GK 3 PK CORE SCALLOP SOCK	69	548.55	169.05
3.46	BBT5423WT14	ESS FIRETRUCK SLUB TEE	68	612	235.28
16.23	BKO5460WT14	FLEECE PUFFY JACKET	68	3,396.60	1,103.64
1.75	GBA5476FL24	ROCOCCO FLORAL HEADBAND	67	532.65	117.25
5.2	GBA5554WT14	LX TEXTURED SWTR HAT	67	1,068.65	348.4
5.93	GKA5556WT14	LX TEXTURED SWTR SCARF	67	1,336.65	397.31
3.67	GKA5767WT14	FLOCKED FLOWER VELOUR BAG	67	1,001.65	245.89
14.9	GKAS032SU24	SANETA SANDAL	67	669.33	998.3
7.11	GKB4401SU24	MUSLN SKRT W MACAW RUFFLE	66	659.34	469.26
6.86	BBB4218SU14	EWAIST TIGER STRIPE SHORT	65	649.35	445.9
14.95	BBO5079WT14	MARLED ARM STRIPE SWEATER	65	2,596.75	971.75
21.16	GBAS055FL24	LIL LUISA RIDING BOOT	65	2,986.75	1,375.40
6.73	GBB5653FL24	KNIT WAIST DENIM PANT	65	1,751.75	437.45
3.47	LBA4740SU24	CRACKER PALM SUNHAT	65	649.35	225.55
3.8	LBB5960WT14	1X1 RIB SHERPA FEET PANT	65	971.75	247
7.72	BBB4459FL14	EWAIST CRACKER LINED PANT	63	1,448.37	486.36
3.54	BBT4215SU14	LEAF BLOCK WITH GEIKO TEE	63	377.37	223.02
5.88	BBB4746FL14	EWAIST CAMO TWILL PANT	62	1,239.38	364.56
10.77	BKT5443WT14	BUFFALO CHECK WOVEN SHIRT	62	1,856.90	667.74
10.8	GBO4969WT24	FT HOODED PULLOVER SWTR	61	1,765.95	658.8
13.41	HMB0021CORE	CHEVRON ZOO BEDSKIRT	61	3,656.95	818.01
6.73	BBB5452WT14	EWAIST CUFF DENIM PANT	60	1,677.00	403.8
2.93	GBB4119SU14	ESS SBREEZE SHORT W/ MESH	60	479.4	175.8
7.31	GBB4161SU14	BLEACH DENIM SHORT	60	599.4	438.6
4.41	BBA5465WT14	BB CORD HOUND SHERPA HAT	59	941.05	260.19
5.25	GKAW015SU24	ORINOKO FLORAL WATCH	59	589.41	309.75
5.01	LGB5651WT14	BLUEBELL FLORAL PANT	59	1,000.05	295.59
3.82	BBT4521FLT4	LS 2 IN 1 HEADPHONE HOODY	58	811.42	221.56
10.45	GTB2110FL24	FLORAL STRETCH TWILL	58	2,027.10	606.1
3.03	BBA5083WT14	BB SWEATER BEANIE	57	966.15	172.71
8.4	BBO5081WT14	MARLED COLLAR SWEATER	57	2,106.15	478.8
3.64	BBT5440WT14	2-FER FIERY STRIPE TEE	57	1,080.15	207.48
4.01	BBT5442WT14	COLORBLOCKED SNOW TEE	57	1,080.15	228.57
5.25	GKAW022FL14	JIE JIE DANCING WATCH	57	909.15	299.25
5.98	GBB5486FL24	FLORAL STRETCH TWILL	57	1,707.15	340.86
4.2	GKT4124SU14	MERMAID APPLQ TANK	57	569.43	239.4
12.57	GTB2106FL24	BELTED 16 W CORD PANT	57	1,878.15	716.49
19.4	GBAS040FLT4	LIL ASTORIA SNEAKER	56	1,679.44	1,086.40
4.1	GKAX017FL14	GK HEART FLORAL TIGHT	56	559.44	229.6
5.04	GBD4729FLT4	SS MIXED PRINT DRESS	56	1,287.44	282.24
3.19	GBT4474SU24	ESS BATIK PRT GRAPHIC TOP	56	335.44	178.64
9.31	BBO5265FL14	QUILTED FLEECE HOOD VEST	55	1,264.45	512.05

7.58	BKB4745FL14	ADJ WST CAMO TWILL PANT	55	1,264.45	416.9
7.46	GBS5866WT14	SNOWY DAY PJ'S	55	1,372.25	410.3
4.7	GKT4049SU24	PANEL PRINT TEE	55	549.46	258.51
2.08	LBA5034FL14	NOVA STAR BEANIE	55	274.45	114.4
3.92	LGT5275FL24	SNAIL HOLLY SPOT TEE	55	712.25	215.6
5.5	GKA4533SU14	DENIM HAT WITH ANGLAISE	54	539.46	297
4.07	GBB4721FLT4	ANGL TRIM MELANGE LEGGING	54	701.46	219.78
5.32	GBB5098FL14	PIECED PRINT SKIRT W/LEGS	54	701.46	287.28
6.87	GKD4381SU24	MIXED PRT LAWN MAXI DRESS	54	539.46	370.98
4.04	LBT4975FL14	ALIGATOR CAR TEE	54	539.46	218.16
5.06	BBT4517FLT4	SS COOL NERD APPLIQUE TEE	53	688.47	268.18
4.96	BBT5012FL14	2 IN 1 SLING SHOT TEE	53	476.47	262.88
5.25	GKAW014SU24	JIE JIE WATCH	53	529.47	278.25
3.54	LBT4503SU14	PIRATE HIPPO TEE	53	264.47	187.62
6.52	LGG4551FLT4	TRIPLE RUFFLE BABYGROW	53	953.47	345.56
1.7	GKA4174SU14	SLD HEADBAND W/MESH SPRKL	51	254.49	86.7
8.33	HMB0012CORE	ASTON FLORAL CRIB SHEET	51	1,017.45	424.83
27.94	HMB0013CORE	LADYBUG ROSE BEDSKIRT	51	3,567.45	1,424.94
13.52	HMB0029CORE	ORIGAMI BED SKIRT	51	3,057.45	689.52
7.97	BKB4225SU14	E-WAIST LEAF CAMO SHORT	50	499.5	398.5
3.71	BKT4180SU14	ESS SLUB FLORA BLEACH TEE	50	299.5	185.5
3.7	GBA5385FL24	SPOT/STRIPE BEANIE	50	747.5	185
25.95	HMB0004CORE	MOONRISE TIERED BEDSKIRT	50	3,497.50	1,297.50
4.37	GTA2113FL24	SPOT/STRIPE BEANIE	49	928.55	214.13
8.88	GTT2034SU24	TEXTURED LINEN LOOK TUNIC	49	489.51	435.12
8.33	HMB0003CORE	CARAVAN STRIPE SHEET	49	977.55	408.17
8.4	HMB0048CORE	SUKI FLORAL CRIB SHEET	49	977.55	411.6
3.06	BBT5527FL14	ESS SLUB SS DIP DYE TEE	48	432	146.88
5.77	BKT5011FL14	2 IN 1 SLING SHOT TEE	48	431.52	276.96
8.33	HMB0047CORE	KNYSNA CRIB SHEET	48	957.6	399.84
5.47	BBT5010FL14	THERMAL SLUB KANGA HENLEY	47	610.53	257.09
5.77	GKT4415SU24	KNOTTED STRAP TOP	47	469.55	271.21
4.31	GTA2116FL24	SOLID SWEATER BEANIE	47	890.65	202.57
10.29	BKB4535FLT4	ADJ WAIST ROLLUP PANT	46	1,149.54	473.34
4.81	LBB5959WT14	WALE CORD FLEECE PANT	46	687.7	221.26
6.1	BBB4227SU14	EWAIST LEAF CAMO SHORT	45	449.55	274.5
9.27	BKS5462WT14	BK MOOSE ARGYLE PJS	45	1,122.75	417.15
6.65	BKA5084WT14	BK SWEATER SCARF	44	877.8	292.6
3.55	BBT4998FL14	ESS HIDE & SEEK TEE	44	396	156.2
3.7	GBA4449SU24	SOLID TEXTURED HAT	44	439.56	162.8
3.66	GBB4149SU14	TRIPLE TIER CAPRI	44	439.56	161.04
8.05	GKO4166SU14	TIE DYE NET SKRT SWIMSUIT	44	439.56	354.2
6.42	BBB5455WT14	EWAIST CORD CARGO PANT	43	1,244.85	276.06
3.26	BBT5297FL24	ESS GIRAFFE SPEEDY SJ TEE	43	387	140.18
5.68	BKT4207SU14	SOUTH AMERICAN WORLD TEE	43	429.57	244.24
3.26	GBA5383FL24	SOLID SWEATER BEANIE	43	642.85	140.18
6.76	LBO5112WT14	FLEECE SHERPA HOOD JACKET	43	986.85	290.68



4.22	BAKA5021FL14	BK CABLE SWEATER BEANIE	42	419.58	177.24
13.01	LBO5575WT14	SWEATER WITH FLEECE HOOD	42	1,509.90	546.42
1.71	GTA2091FL14	PRINT HEADBAND	41	204.59	70.11
4.14	GKB4148SU14	TRIPLE TIER PEDAL	41	409.59	169.74
6.17	LGG4586FLT4	SIDE SNAP CAT BABYGROW	41	737.59	252.97
6.31	LGG4933FL14	ELLIE FLORAL BOW BABYGROW	41	696.59	258.71
1.75	BBA5657FL24	BB WEAVE STRIPE BEANIE	40	398	70
3.44	GBA4157SU14	SEABREEZE SUNHAT	40	399.6	137.6
7.28	BBB5457WT14	RIB WAIST FLEECE PANT	39	973.05	283.92
4.54	LGB5287FL24	FRILL TRIM CORD PANT	39	583.05	177.06
3.55	BBT4996FL14	ESS TREE HOUSE TEE	38	342	134.9
6.13	LBG4982FL14	NOVA STAR HOODY BABYGROW	38	683.62	232.94
3.74	LGT4912FL14	QUIRKY RAT SPOT SLV TEE	38	379.62	142.12
15.28	GKAS048FL14	BONNIE WEDGED BALLET	37	739.63	565.36
6.18	GBD4408SU34	APPLQ DRESS W/ FRILLS	37	369.63	228.66
3.45	GBT4731FLT4	3/4 SLV SNOWDROPS TUNIC	37	480.63	127.65
3.71	GKT4106SU14	ESS SS STRP SBREEZE TUNIC	37	221.63	137.27
3.97	BBT4523FLT4	SS ARGYLE ROCK HENLEY	36	359.64	142.92
8.33	HMB0011CORE	LADYBUG SPOTTY CRIB SHEET	36	718.2	299.88
5.34	LGD5654WT14	BLUEBELL FLORAL DRESS	36	826.2	192.24
5.24	BAKA5573WT14	BK BEAR SWEATER BEANIE	35	593.25	183.4
6.41	BBB4528FLT4	EWAIST DENIM PANT	35	699.65	224.35
7.31	GBB4163SU14	BLEACH TWILL W/ ANGLAISE	35	349.65	255.85
7.63	GTT2080FL14	LS PIECED PRINT TUNIC	35	629.65	267.05
10.17	BBO5038FL14	CABLE KNIT FLEECE SWEATER	34	951.66	345.78
5.95	GBD4382SU24	MIXED PRINT LAWN DRESS	34	339.66	202.3
4.41	GKB4726FLT4	SPOTTED LEGGING	33	461.67	145.53
5.25	BKAW027WT14	FIRE ENGINE WATCH	32	510.4	168
12.07	BBO5461WT14	FLEECE PUFFY JACKET	32	1,598.40	386.24
5.74	GBT4400SU24	RUFFLED PRINT TUNIC W EMB	32	319.68	183.68
7.96	GKB4526SU24	ADJ WST EMB CRACKER SHORT	32	319.68	254.72
4.94	GKT4128SU14	ASYM MIXED PRINT TUNIC	32	319.68	158.08
6.36	LBB4654FLT4	CRACKER DUNGAREE	31	557.69	197.16
6.42	BBB5014FL14	EWAIST DENIM PANT	30	599.7	192.6
6.65	BBS5325FL24	SLEEPY DOG BABYGROW	30	688.5	199.5
4.37	BKT4506FLT4	LS 2 IN 1 HEADPHONE HOODY	30	419.7	131.1
7.59	LBT5777WT14	2FER BUFFALO CHECK TEE	30	598.5	227.7
2.45	GBAX027FL24	GB 3PK CORE SCALLOP SOCK	29	230.55	71.05
7.42	GTA2114FL24	SOLID SWEATER SCARF	29	665.55	215.18
2.82	LGA4948FL14	ELLIE FLORAL BOOTIE	29	202.71	81.78
7.48	LGA5861WT14	LX VELOUR LACE BLANKET	29	723.55	216.92
4.88	LGG4434SU24	WAIKIKI FLORAL ROMPER BG	29	289.71	141.52
6.59	LGO5288FL24	FLEECE MIXED SWEATER	29	810.55	191.11
1.9	GBAX022FL14	GB LACE SOLID SOCK	28	166.6	53.2
6.16	GBD4151SU14	SPRKLY LWN DRESS W RUFFLE	28	279.72	172.48
3.17	GBT4107SU14	ESS SS STRP-SBREEZE TUNIC	28	167.72	88.76
8.14	BBT5444WT14	BUFFALO CHECK WOVEN SHIRT	27	808.65	219.78

5.06	GBT4717FLT4	SS MELANGE TUNIC	27	350.73	136.62
2.83	BBT4281SU24	3 COLOR PRINT TANK	26	259.74	73.58
4.66	BBT5036FL14	REVERSE FRENCH TERRY TEE	26	311.74	121.16
3.87	BBA5022FL14	BB CABLE SWEATER BEANIE	25	249.75	96.75
7.68	BBB4536FLT4	EWAIST CHECK ROLLUP PANT	25	549.75	192
7.28	BBB5450WT14	RIB WAIST CRACKER PANT	25	748.75	182
7.58	BBS5463WT14	BB MOOSE ARGYLE PJS	25	623.75	189.5
3.45	BBT4514FLT4	LS SCIENCE RULES TEE	25	224.75	86.25
9.5	GBAS017SP24	LIL BIRDIE W/STRAP JELLY	25	174.75	237.5
3.3	GBB4024SU24	ESS ORINOKO PEDAL	25	199.75	82.5
5.16	GBB4414SU34	APPLQ PANT W/ FRILLS	25	249.75	129
3.95	GBB4727FLT4	SPOTTED LEGGING	25	349.75	98.75
3	GBT4388SU24	ESS FLOWER GRAPHIC TANK	25	149.75	75
8.13	GKB4710FLT4	DENIM PATCH PANT	25	499.75	203.25
5.99	LGG3958SU14	HOUSE APPLQ SKRT BODYSUIT	25	249.75	149.75
3.44	BKA4417SU24	BALI CANVAS HAT	24	167.76	82.56
6.94	BBB4532FLT4	EWAIST CRACKER LINED PANT	24	527.76	166.56
5.58	GBD4398SU24	MIXED PRT TIERED SJ DRESS	24	239.76	133.92
4.02	GBT4129SU14	ASYM MIXED PRINT TUNIC	24	239.76	96.48
2.14	LGA4945FL14	ELLIE FLORAL BEANIE	24	119.76	51.36
5.25	GKAW010SU14	PEBBLE JELLYFISH WATCH	23	229.77	120.75
1.86	LBA4656FLT4	BARNYARD STRIPE BEANIE	22	109.78	40.92
2.43	LBA4657FLT4	BARNYARD STRIPE BOOTIE	22	131.78	53.46
16.26	BKO4543FLT4	CANVAS FLAP JACKET	21	629.79	341.46
10.55	BKO5321FL24	DENIM VEST W/ SLV JACKET	21	754.95	221.55
5.25	GKAW016SU24	MACAW FLORAL WATCH	21	209.79	110.25
8.29	GTT2031SU24	RUFFLED TUNIC W/ EMB	21	209.79	174.09
5.45	LBO5030FL14	UNBRUSHED FLEECE JACKET	21	251.79	114.45
6.52	LGG4566FLT4	MOYA SPOT BABYGROW	21	377.79	136.92
5.25	BKAW018SU24	YINYANG FISH WATCH	20	199.8	105
5.12	GBB4477SU14	LAWN PEBBLE CAPRI	20	159.8	102.4
8.12	LBB5032FL14	DENIM GML CUFF DUNGAREE	20	339.8	162.4
2.43	LGA3976SU24	MESH ROSE BOOTIES	20	119.8	48.6
3.17	BBT4181SU14	ESS CHEST FLORA TEE	19	113.81	60.23
6.1	GKO4901SU14	POLKA DOT SWIMSUIT	19	189.81	115.9
6.06	LBO4655FLT4	FLEECE PEEK A BOO JACKET	19	265.81	115.14
3.45	BBT4512FLT4	LS REVERSE SLV STRIPE TEE	18	197.82	62.1
3.55	BBT4992FL14	ESS SLUB LS DIP DYE TEE	18	162	63.9
5.4	LGD4567FLT4	TRIPLE RUFFLE DRESS	18	305.82	97.2
10.11	BKO4541FLT4	QUILTED FLEECE JACKET	17	339.83	171.87
4.48	BKT3306SPT4	3D GLASSES RAGLAN	17	101.83	76.16
13.5	GKAS011SP24	RUBY LACE SANDAL	17	169.83	229.5
3.8	GBT4372SU24	MACAW FLORAL TANK	17	169.83	64.6
3.7	LBT4925FLT4	2 IN 1 ROOSTER TEE	17	118.83	62.9
6.95	BKT5009FL14	THERMAL KANGA HENLEY TEE	16	207.84	111.2
2.63	LBA3642SU14	PIRATE STRIPE BOOTIES	16	111.84	42.08
4.62	BKA5655FL24	BK FLANNEL CHK SHERPA HAT	15	224.25	69.3

7.5	BKAS018SP24	JOSH LTHR BRAID FLIP FLOP	15	89.85	112.5
3.98	BKT4282SU24	CROSS SURF BOARD TEE	15	149.85	59.7
3.47	GKA4509SU24	TROPICAL UNDIES	15	149.85	52.05
3.7	LBB4624FLT4	BARNYARD STRIPE RIB PANT	15	149.85	55.5
3.44	BBA4418SU24	BALI CANVAS HAT	14	97.86	48.16
3.52	BKA4232SU14	CRACKER DENIM SUNHAT	14	139.86	49.28
11.95	BBO4544FLT4	CANVAS FLAP JACKET	14	419.86	167.3
4.69	GKA4451SU24	REUSABLE FLORAL BAG	14	125.86	65.66
5.25	GKAW017SU24	TRIBAL PRINT WATCH	14	139.86	73.5
7.96	GBD4370SU24	EMB LAWN TROPIC DRESS	14	139.86	111.44
2.43	LBA3972SU24	SLUB PALM WAVE BOOTIES	14	83.86	34.02
3.56	LBT3965SU24	PENGUIN SURF TEE	14	139.86	49.84
3.2	BBT4272SU24	ESS SLUB FUN VERBIAGE TEE	13	77.87	41.6
3.99	GKB3124SPT4	SOLID/SUKI FLRL PCD BELL	13	103.87	51.87
10.55	GKD4732FLT4	LS HOODED DRESS	13	324.87	137.15
3.37	LGB4930FL14	HOLLY SPOT RUFFLE PANT	13	129.87	43.81
3.3	GBB4386SU24	MACAW FLORAL PEDAL	12	119.88	39.6
6.59	GBO4709FLT4	DENIM MOTO VEST	12	155.88	79.08
5.53	GKB4413SU34	APPLQ PANT W/ FRILLS	12	119.88	66.36
10.99	HMA0051CORE	CHEV ZOO DISPLAY MOBILE	12	0	131.88
4.04	LBB5031FL14	FLEECE NOVA STAR PANT	12	119.88	48.48
4.68	LBB5033FL14	DENIM PANT	12	107.88	56.16
5.42	LGD4981FL14	HOLLY SPOT BOW DRESS	12	203.88	65.04
16	GKAS030SU24	JANEY SANDAL	11	109.89	176
6.09	GBO4713FLT4	STRETCH FLEECE HOODY	11	219.89	66.99
3.7	LBT4607FLT4	2 IN 1 COW TEE	11	76.89	40.7
4.83	BBA5574WT14	BB BEAR SWEATER BEANIE	10	169.5	48.3
3.44	BBT4260SU24	ESS TIE DYE STRIPE TEE	10	59.9	34.4
3.44	BBT4279SU24	SURF 4 PRINT APPLIQUE TEE	10	99.9	34.4
3.08	BBT4516FLT4	SS CLEVER PLANET TEE	10	99.9	30.8
4	BKT4513FLT4	LS SCIENCE RULES TEE	10	89.9	40
9.5	GKAS016SP24	BIRDY JELLY SANDAL	10	69.9	95
9.57	GKD4369SU24	EMB LAWN TROPIC DRESS	10	99.9	95.7
6.81	GTB2036SU24	TEXTURED SLD WOVEN PEDAL	10	99.9	68.1
4.14	LGB4490SU14	CINCHED DIP DYE PANT	10	49.9	41.4
3.95	LGB4549FLT4	KITTY KNEE PATCH PANT	10	99.9	39.5
3.82	LGB4550FLT4	KITKAT STRIPE PANT	10	99.9	38.2
3.37	LGB4931FL14	ELLE FLORAL PANT	10	99.9	33.7
6.2	BBB4530FLT4	EWAIST STRIPE FLEECE PANT	9	161.91	55.8
8.88	BKB4524FLT4	ADJ WAIST DENIM PANT	9	179.91	79.92
2.77	GBT4390SU24	ESS TROPIC/ORINOKO TANK	9	53.91	24.93
3.54	LBB4504SU14	SLUB PIRATE STRIPE PANT	9	89.91	31.86
5.52	LBG4169SU14	PIRATE HIPPO APPLIQUE BG	9	89.91	49.68
3.47	LGA3974SU24	PANEL HULA WAIKIKI SUNHAT	9	80.91	31.23
14.5	BBAS050SU14	LIL RUEBEN SPORTS SANDAL	8	79.92	116
5.25	BKAW012SU14	PARROT STRIPE WATCH	8	79.92	42
8.07	BBO4542FLT4	QUILTED FLEECE JACKET	8	159.92	64.56

9.37	BBO5320FL24	DENIM VEST W SLV JACKET	8	287.6	74.96
6.84	GBB4396SU24	E-WAIST EMB DENIM SHORT	8	79.92	54.72
3.28	GBO3208SP14	ESS SLUB CARDIGAN	8	47.92	26.24
6.63	GBO4167SU14	TIE DYE NET SKRT SWIMSUIT	8	79.92	53.04
8.38	GKD4366SU24	TEXTURED WOVEN MAXI DRESS	8	79.92	67.04
11.6	HMA0053CORE	ORIGAMI DISPLAY MOBILE	8	0	92.8
2.78	LGA4583FLT4	KITKAT STRIPE BOOTIE	8	55.92	22.24
5.85	BBT4210SU14	YARN STRIPE W/ DIPDYE TEE	7	69.93	40.95
9.72	BBT4499FL24	CHECK CORD WOVEN SHIRT	7	209.65	68.04
3.09	GKA4450SU24	MIXED PRINT BAG	7	69.93	21.63
6.33	GBB4376SU34	RUFFLED DENIM SHORTALL	7	69.93	44.31
7.95	GBD308HLD3	2X2 / CORD TIERED DRESS	7	69.93	55.65
4.06	GBT3653SPT4	SS ZIP GRAPHIC TOP	7	69.93	28.42
11.24	GKB922HLD3	PIN SPT E-WAIST CORD PANT	7	69.93	78.68
6.45	GKD903WT13	2X2 RIB DRESS/BOBBIN FLRL	7	69.93	45.15
9.46	GKO3271SPT4	FR TERRY VEST/ PLT DETAIL	7	69.93	66.22
4.43	GKT3815SP24	SPOTTY NETTING TRM TOP	7	69.93	31.01
5.94	GKT4409SU34	SLUB EMB CONTRAST TANK	7	69.93	41.58
7.21	GTB2042SU34	TIE DYE TIERED SKIRT	7	69.93	50.47
0.95	BKAX44COR2	BK STRIPED CORE SOCK	6	17.7	6.02
3.2	BBT4266SU24	ESS ISLAND PARADISE TEE	6	35.94	19.2
9.79	BKB4531FLT4	EWAIST CRACKER LINED PANT	6	131.94	58.74
4.5	GBAX014FLT4	SNOW DROP FOOTLESS TIGHT	6	59.94	27
16	GKAS025SU14	PEPPER SANDAL	6	59.94	96
4.51	GBB4123SU14	ESS DENIM SHORT W/ MESH	6	47.94	27.06
3.28	GBT3626SP14	ESS CAMPING SCENE TEE	6	35.94	19.68
5.07	GKB4132SU14	ASSYM PRINT	6	59.94	30.42
3.81	GKO3207SP14	ESS SLUB CARDIGAN	6	35.94	22.86
3.96	GKT3586SPT4	SS PIECED SUKI FLRL TUNIC	6	59.94	23.76
3.6	GKT4472SU24	ESS BATIK PRT GRAPHIC TOP	6	35.94	21.6
3.01	LGB3980SU24	HULA PRINT PANT	6	41.94	18.06
2.43	BBA5020FL14	BB STRIPED BEANIE	5	34.95	12.15
0.95	BBAX06COR1	BB BASIC SOCK	5	14.75	4.75
5.16	BBB4293SU24	E WAIST BALI CAVAS SHORT	5	49.95	25.8
8.62	BKB3441SP14	ADJ WST HBONE CRACKR PANT	5	39.95	43.1
7.05	BKB4219SU14	E-WAIST CRACKER SHORT	5	49.95	35.25
4.1	BKT4995FL14	ESS TREE HOUSE TEE	5	45	20.5
1.94	GKA3829SP24	GK SPOT-SWIRL HEADBAND	5	24.95	9.7
15.48	GKAS66WT13	MIRIAM MARYJANE	5	49.95	77.4
4.06	GKB906HLD3	2X2 RIB BELL/ PRINT RUFFL	5	49.95	20.3
4.25	GKT4371SU24	MACAW FLORAL TANK	5	49.95	21.25
2.4	LGA4493SU14	ABBY ZIGGY BOOTIES	5	34.95	12
4.18	BBA5656FL24	BB FLANNEL CHK SHERPA HAT	4	59.8	16.72
3.76	BBB3583SP14	ESS FLC SHORT	4	31.96	15.04
3.2	BBT4262SU24	ESS SLUB DRAGON PRINT TEE	4	23.96	12.8
18.28	GBAS71WT13	LIL RUTH BOOT WITH LACE	4	39.96	73.12
17.82	GKAS996SPT4	MAILA WRESTLER	4	39.96	71.28

5.25	GKAW011SU14	SEA BREEZE FLORAL WATCH	4	39.96	21
4.12	GBB3284SPT4	SUKI FLRL PANT/LAWN PLEAT	4	39.96	16.48
5.5	GBB3924SP14	JIEJIE LACE/NET SKT W/LEG	4	27.96	22
12.01	GBO4742FLT4	CANDACE SPOT JACKET	4	119.96	48.04
3.83	GBT3146SPT4	LS PIECED SUKI FLRL TUNIC	4	23.96	15.32
4.42	GBT3301SPT4	LS ZIP GRAPHIC TOP	4	39.96	17.68
3.28	GBT3628SP14	ESS STP MOONRISE FL TUNIC	4	23.96	13.12
3.52	GBT3730SP14	ESS SLUB GYPSY FLR TUNIC	4	23.96	14.08
4.88	GBT4141SU14	SEQUIN HEART TUNIC W/MESH	4	39.96	19.52
4.36	GKB3269SPT4	PLEAT DETAIL PANT	4	39.96	17.44
6.64	GKB918HLD3	SWTR TRIM LEGWARM LEGGING	4	23.96	26.56
0.95	BBAX45COR2	BB STRIPED CORE SOCK	3	8.85	2.85
2.54	BKA5019FL14	BK STRIPED BEANIE	3	20.97	7.62
11.61	BKAS60FL23	HENRY SLIP ON WITH SHERPA	3	23.97	34.83
5.73	BBB4221SU14	EWAIST CRACKER SHORT	3	29.97	17.19
3.56	BBT3395SPT4	SS GML TWL SUPER 8 APP T	3	29.97	10.68
3.2	BBT4264SU24	ESS SUMMER ISLAND TEE	3	17.97	9.6
3.44	BBT4283SU24	CROSS SURF BOARD TEE	3	29.97	10.32
3.74	BKT4265SU24	ESS ISLAND PARADISE TEE	3	17.97	11.22
13.5	GBAS012SP24	LIL RUBY LACE SANDAL	3	29.97	40.5
1.68	GKAX013FLT4	GK EYELET RUFFLE SOCK	3	11.97	5.04
4.15	GKAX87WT13	GK FLRL SOLID TEXTR TIGHT	3	23.97	12.45
4.31	GBB3776SP14	CONTRST 3D FLR PANT W/PRT	3	20.97	12.93
3.18	GBB992WT13	ESS DOILY LACE LEGGING	3	29.97	9.54
5.19	GBD3820SP24	STRIPE/SPOT HOODED DRESS	3	29.97	15.57
4.55	GBT3288SPT4	LS GRPHIC TUNIC/ANG FRILL	3	23.97	13.65
2.97	GBT3769SP24	ESS BIRDY TUNIC TOP	3	17.97	8.91
3.28	GBT3806SP24	EMB MESH HI-LO TUNIC	3	29.97	9.84
7.09	GKB3280SPT4	FR TERRY EMB TIERED SKIRT	3	29.97	21.27
6.87	GKB871WT13	VELOUR SKIRT	3	17.97	20.61
4.92	GKB921HLD3	EMB STRETCH FLEECE PANT	3	29.97	14.76
5.54	GKB966WT23	ANML PRT JIEJIE NET SKIRT	3	29.97	16.62
9.17	GKO3604SP14	LACE TRIM DENIM JACKET	3	29.97	27.51
4.73	GKT3652SPT4	S/S ZIP GRAPHIC TOP	3	29.97	14.19
5.35	GKT919HLD3	PINNY SPOT FLC APPLQ TUNI	3	29.97	16.05
9.13	GTA032WT13	SPARKLY SCARF	3	29.97	27.39
4.37	GTB1023SP24	SWIRL CAPRI	3	29.97	13.11
3.58	LGB3168SP14	ANGL SKIRTED PANT	3	20.97	10.74
5.21	LGG3169SP14	LAWN SPLTR SPOT SOLID BG	3	29.97	15.63
4.95	LGG3659SU14	ZIGGY PRINT TANK BABYGROW	3	29.97	14.85
5.38	LGO4942FL14	UNBRUSHED FLC OUTERWEAR	3	35.97	16.14
4.81	LGT4547FLT4	CATS MEOW ART TUNIC	3	29.97	14.43
3.47	BBA3882SPT4	BB TWILL FISHERMAN HAT	2	17.98	6.94
3.44	BBA4343SU14	CRACKER LEAF CAMO SUNHAT	2	19.98	6.88
13.1	BBAS42FL13	LIL ACE SNEAKER W/ ZIPPER	2	19.98	26.2
20.43	BBAS72WT13	LIL CARL HIKER	2	19.98	40.86
4.95	BKA061WT13	SHERPA TRIM SWTR STOCKING	2	19.98	9.9



3.81	BAK159FL23	BK CHECK SHERPA HAT	2	19.98	7.62
5.46	BBB3596SP14	ESS DENIM PANT	2	15.98	10.92
5.73	BBB4224SU14	EWAIST BIRDS TWILL SHORT	2	19.98	11.46
4.41	BBB895WT13	ESS WALE CORD PANT	2	11.98	8.82
6.43	BBB973WT13	E-WST DENIM PANT	2	19.98	12.86
4.39	BBT3432SP14	2FER WEB STP THML SLV TEE	2	15.98	8.78
10.96	BKB200HLD3	KNIT WST WEAVE TWILL PANT	2	19.98	21.92
7.11	BKB3445SP14	SIDE PCKTS FLC PANT	2	15.98	14.22
6.07	BKB3513SU14	SOUTH COAST BOARDSHORT	2	19.98	12.14
7.54	BKB4288SU24	ADJ WAIST CRACKER SHORT	2	19.98	15.08
11.1	BKO3450SP14	CHEST PCKT FLC ZIP HOODY	2	19.98	22.2
12.23	BKO4294SU24	BEACH STRIPE HOODY	2	19.98	24.46
4.36	BKT207HLD3	THRML SLV MUSTACHE RAGLAN	2	11.98	8.72
3.81	BKT3077SP14	ESS SCOOTER MACHINE TEE	2	11.98	7.62
4.18	BKT3672SP24	ESS ALLOVER GEO TEE	2	11.98	8.36
3.74	BKT4263SU24	ESS SUMMER ISLAND TEE	2	11.98	7.48
7.53	BKT4275SU24	WAVE STRIPE DOT POLO	2	19.98	15.06
3.76	GBA3926SP14	PIECED SUNHAT	2	19.98	7.52
1.61	GBA4175SU14	SLD HEADBAND W/MESH SPRKL	2	9.98	3.22
1.7	GBA4694SU34	CONTRAST FRILLED HBAND	2	9.98	3.4
17.82	GBAS995SPT4	LIL MAILA WRESTLER	2	19.98	35.64
1.68	GBAX015FLT4	GB EYELET RUFFLE SOCK	2	7.98	3.36
1.77	GKA3278SPT4	BIG BOW HEADBAND	2	7.98	3.54
1.72	GKA4446SU24	MACAW FLORAL HEADBAND	2	9.98	3.44
1.78	GKA4690SU34	CONTRAST FRILLED HBAND	2	9.98	3.56
1.59	GKA5277FL14	PRINT HEADBAND	2	9.98	3.18
21.16	GKAS051FL24	LUISA RIDING BOOT	2	91.9	42.32
5.33	GKAW003SP14	CAMPING SCENE WATCH	2	19.98	10.66
4.15	GKAX005SPT4	GK FLRL STP FTLESS TIGHT	2	19.98	8.3
4.42	GKAX008SP14	GK FOOTLESS TIGHT	2	9.98	8.84
4.15	GKAX88WT13	GK FLORAL ROSE DOT TIGHT	2	15.98	8.3
2.06	GTA1027SP24	GT SPOT-SWIRL HEABAND	2	5.98	4.12
7.48	GBB3599SP14	ADJ WST DENIM CPRI W/RUFF	2	19.98	14.96
6.02	GBB3812SP24	LWN SKRT W/PRT FRL & LEGS	2	19.98	12.04
6.31	GBD4367SU24	TEXTURED WOVEN LAWN DRESS	2	19.98	12.62
4.42	GBT290HLD3	PINNY SPOT FLC APPLQ TUNI	2	19.98	8.84
5.44	GBT3707SP14	3/4 SLV EMB TUNIC W/FLR	2	19.98	10.88
5.84	GBT3826SP24	3/4 SLV STP TUN W/PR TIER	2	15.98	11.68
3.28	GBT3922SP14	JIEJIE CORSG LACE TRM TOP	2	19.98	6.56
3.81	GKB3122SPT4	ORIGAMI LEGGING	2	15.98	7.62
7.01	GKB4375SU34	RUFFLED DENIM SHORTALL	2	19.98	14.02
6.28	GKB4377SU34	TIE DYE TIERED SKIRT	2	15.98	12.56
5.98	GKB819FL23	ESS STRETCH CORD LEGGING	2	11.98	11.96
4.21	GKB868WT13	BOBBIN FLORAL CUFFED LEG	2	19.98	8.42
7.69	GKB879WT23	FRENCH TERRY PANT/ LACE	2	19.98	15.38
8.94	GKB896WT13	STRETCH CORD PANT W/ LACE	2	11.98	17.88
4.18	GKB910HLD3	BIRD APPLQ/ PINNY LEGGING	2	19.98	8.36

7.82	GKB945WT13	RUFFLED DENIM PANT	2	19.98	15.64
9.32	GKD3290SPT4	LS ORIGAMI HOODED DRS/PLT	2	19.98	18.64
7.17	GKD788FL23	FUR DRESS	2	19.98	14.34
6.81	GKD796FL23	STRIPED SLV W/ ASSYM DRSS	2	19.98	13.62
4.39	GKT3140SPT4	LS PIECED SUKI FLRL TUNIC	2	11.98	8.78
4.06	GKT3729SP14	ESS SLB GYPSY FLR TUNIC	2	11.98	8.12
7.21	GKT4358SU24	TEXTURED LINEN LOOK TUNIC	2	19.98	14.42
4.3	GKT911HLD3	ESS TWEETY LEAVES TUNIC	2	19.98	8.6
8.44	GTD1017SP14	SS STP EMB DRESS W/FL RUF	2	19.98	16.88
5.33	GTD2008SU14	STRIPED RUFFLE MAXI DRESS	2	15.98	10.66
4.69	LBB4629FLT4	DENIM GML WAISTBAND PANT	2	23.98	9.38
5.52	LBG4103SU14	ART&APPLIQUE KNEE BG	2	19.98	11.04
3.08	LGA4018SP24	LAWN FANCY BOOTIES	2	13.98	6.16
2.44	LGA4577FLT4	KITKAT STRIPE BEANIE	2	11.98	4.88
5.32	LGB448WT13	VLR PANT W/ LACE SKIRT	2	19.98	10.64
3.42	BBA3705SP24	BB CRACKER HAT	1	9.99	3.42
3.42	BKA3704SP24	BK CRACKER HAT	1	9.99	3.42
5.25	BKAW013SU14	PIRANHA WATCH	1	9.99	5.25
5.71	BBB3444SP14	E WAIST CRKR SHORT	1	5.99	5.71
5.42	BBB3512SU14	SOUTH COAST BOARDSHORT	1	9.99	5.42
6.56	BBB3601SP14	KNIT WST RIB STOP PANT	1	9.99	6.56
4.27	BBB4197SU14	ESS ARROW TWILL SHORT	1	7.99	4.27
5.59	BBB4289SU24	E WAIST CRACKER PCD SHORT	1	9.99	5.59
6.51	BBB840FL23	CORD WALE PANT	1	9.99	6.51
4.65	BBB896WT13	ESS FLC SIDE CRACKER PANT	1	5.99	4.65
7.62	BBB978HLD3	KNIT WST WEAVE TWILL PANT	1	9.99	7.62
8.21	BBO4230SU14	STRIPE SNOW WASH HOODY	1	9.99	8.21
9.75	BBO4295SU24	FRENCH TERRY STRIPE HOODY	1	9.99	9.75
9.87	BBO969HLD3	FRENCH TERRY CORD HOODY	1	9.99	9.87
3.16	BBT3049SP14	ESS INVENT STRIPE TEE	1	5.99	3.16
3.2	BBT3309SPT4	SS CHEST STRIPE REEL	1	6.99	3.2
3.64	BBT3434SP14	SLUB LEAVE CAR APPLQ TEE	1	5.99	3.64
4.98	BBT3439SP14	PCD HBONE PCKT WASH TEE	1	5.99	4.98
3.28	BBT3478SP14	ESS VERT GEO STRIPE TEE	1	5.99	3.28
3.52	BBT3480SP14	ESS LS PCD SLB THML PIQ T	1	5.99	3.52
3.52	BBT3679SP24	ESS SLUB PENGUIN FLP TEE	1	5.99	3.52
6.56	BBT3691SP24	CHKD GEO JMP TRM WVN SHRT	1	9.99	6.56
6.83	BBT4206SU14	LEAF CAMO WOVEN SHIRT	1	5.99	6.83
5.12	BBT4208SU14	S AMERICAN WORLD TEE	1	5.99	5.12
3.2	BBT4268SU24	ESS TAHITI PRINT TEE	1	5.99	3.2
3.44	BBT961HLD3	ESS MIX FISH TEE	1	7.99	3.44
8.41	BKB091FL23	CORD WALE PANT	1	9.99	8.41
5.83	BKB138WT13	ESS WALE CORD PANT	1	5.99	5.83
6.21	BKB175FL23	CARGO FLEECE	1	9.99	6.21
3.98	BKT204HLD3	ESS SLUB ARGYLE CHEST TEE	1	5.99	3.98
4.48	BKT209HLD3	2FER WWW PANDA THERM TEE	1	9.99	4.48
3.69	BKT3065SP14	ESS INVENT STRIPE TEE	1	5.99	3.69

8.81	BKT3312SPT4	CHK ELBOW GML PATCH SHIRT	1	9.99	8.81
4.18	BKT3476SP14	ESS RECYCLED DENIM TEE	1	5.99	4.18
4.06	BKT3674SP24	ESS PHOTO PRNT TEE	1	5.99	4.06
3.81	BKT3681SP24	ESS CMPS BAY TEE	1	5.99	3.81
7.45	BKT3686SP24	SLB DIP DYE WHLE POLO	1	7.99	7.45
4.31	BKT3696SP24	PRKR STRPSPRYSCN PTCHTEE	1	7.99	4.31
6.42	BKT4209SU14	YARN STRIPE W/ DIP DYE	1	9.99	6.42
3.74	BKT4271SU24	ESS SLUB FUN VERBIAGE TEE	1	5.99	3.74
7.41	BKT4284SU24	SQUARE SOLID POCKET SHIRT	1	9.99	7.41
4.06	GBA301HLD3	GB FAIRISLE BEANIE	1	9.99	4.06
1.69	GBA3279SPT4	BIG BOW HEADBAND	1	3.99	1.69
1.68	GBA3814SP24	GB LAWN HEADBAND	1	4.99	1.68
1.85	GBA3830SP24	GB SPOT-SWIRL HEABAND	1	4.99	1.85
1.97	GBA3936SP14	LCE OVRLY HBAND W/3D ROSE	1	5.99	1.97
3.53	GBA3943SP24	GB SPOT SUNHAT	1	9.99	3.53
1.66	GBA3947SP24	GB JIE JIE CONFETTI HBAND	1	1.99	1.66
1.64	GBA4447SU24	MACAW FLORAL WIDE HBAND	1	4.99	1.64
19.35	GBAS69WT13	LIL ELSIE BOOT WITH FUR	1	9.99	19.35
4.15	GBAX94WT13	GB FLORAL ROSE DOT TIGHT	1	7.99	4.15
4.11	GKA3151SPT4	FLEECE EMB BAG	1	9.99	4.11
3.1	GKA3944SP24	BIRDY BAG	1	9.99	3.1
1.76	GKA3946SP24	GK JIE JIE CONFETTI HBAND	1	1.99	1.76
8.25	GKA846WT13	SPARKLY SCARF	1	9.99	8.25
2.01	GKA875WT13	GK VELOUR HEADBAND	1	4.99	2.01
4.4	GKA931HLD3	GK FAIRISLE BEANIE	1	9.99	4.4
15.44	GKAS004SP14	AZALEA T STRAP	1	9.99	15.44
16	GKAS023SU14	TRISSA SANDAL	1	9.99	16
3.35	GKAS53FL13	MARLEY HEADBAND	1	2.99	3.35
18.36	GKAS55FL23	EMMA SLOUCH BOOT	1	9.99	18.36
18.28	GKAS70WT13	RUTH BOOT WITH LACE	1	9.99	18.28
5.33	GKAW002SP14	DAISY SWIRL WATCH	1	9.99	5.33
5.33	GKAW007SP24	SCATTER FLORAL WATCH	1	9.99	5.33
5	GKAW08SU23	PINEAPPLE GIRL WATCH	1	9.99	5
5	GKAW27HLD3	JOLLY JUMPER WATCH	1	9.99	5
5	GKAW28HLD3	EMBROIDERY LEAVES WATCH	1	9.99	5
1.65	GKAX009SP24	GK TEXTURE SLCH CRW W/BOW	1	2.99	1.65
4.3	GBB202FL23	ESS STRETCH CORD LEGGING	1	5.99	4.3
7.04	GBB265WT13	STRETCH CORD PANT W/ LACE	1	5.99	7.04
4.06	GBB292HLD3	EMB STRETCH FLEECE PANT	1	9.99	4.06
3.41	GBB915FL13	ESS 2/2 PANT/JEWEL BUTTON	1	5.99	3.41
3.69	GBB969FL23	RAINDROP MINI W/ LEGGING	1	7.99	3.69
3.18	GBB993WT13	ESS TEA STRIPE LEGGING	1	9.99	3.18
9.87	GBO309HLD3	SPOTTED FLC SWEATER VEST	1	9.99	9.87
7.82	GBO3605SP14	LACE TRIM DENIM JACKET	1	9.99	7.82
6.16	GBO4355SU24	TEXTURED U/B FLEECE HOODY	1	9.99	6.16
2.82	GBO4593SU24	ESS SJ CARDI	1	5.99	2.82
3.12	GBT271WT13	ESS BOBBN FLRL/ASYM TUNIC	1	7.99	3.12



3.32	GBT279HLD3	ESS PINNY DOT SHORT TUNIC	1	5.99	3.32
5.07	GBT311WT13	STP/FLRL CORD SKIRT TUNIC	1	9.99	5.07
3.47	GBT3590SPT4	SS PIECED SUKI FLRL TUNIC	1	9.99	3.47
4.27	GBT3619SP14	MIX PRT LACE TRM TANK TUN	1	9.99	4.27
8.85	GKB3274SPT4	FRENCH TERRY ZIP FLY PANT	1	9.99	8.85
3.55	GKB671SU13	ESS STRIPE CAPRI/BFLY FRL	1	5.99	3.55
8.47	GKB804FL23	STRETCH CORD CARGO PANT	1	9.99	8.47
3.55	GKB810WT13	ESS TEA STRIPE LEGGING	1	9.99	3.55
3.69	GKB936HLD3	ESS JOLLY JUMPER LEGGING	1	5.99	3.69
8.11	GKD535SU13	CROCHET LACE/ZIGZAG DRESS	1	9.99	8.11
6.93	GKD792FL23	RUFFLED HEART DRESS	1	9.99	6.93
5.82	GKD813FL23	FUNTASIA CORD DRESS	1	9.99	5.82
7.74	GKO4708FLT4	DENIM MOTO VEST	1	12.99	7.74
10.21	GKO803FL23	FLC CORD ZIP UP HOODY	1	9.99	10.21
3.53	GKT851WT13	ESS PEPLUM TOP	1	5.99	3.53
4.59	GKT897WT13	STUDED APPLIQUE TOP	1	9.99	4.59
5.04	GKT938HLD3	PIECED PRINT TUNIC	1	9.99	5.04
5.78	GKT942WT13	STP/FLRL CORD SKIRT TUNIC	1	9.99	5.78
6.96	GTA2115FL24	SPOT/STRIPE SCARF	1	22.95	6.96
7.14	GTT1020SP24	3D ROSE TANK TUNIC	1	9.99	7.14
7.66	GTT2003SU14	SEQUIN HEART TUNIC W/MESH	1	9.99	7.66
2.31	LBA3389SPT4	EXPRESS STRIPE BOOTIES	1	2.99	2.31
1.72	LBA3420SP24	AZTX BEANIE	1	4.99	1.72
1.85	LBA471HLD3	HOP CHECK BEANIE	1	4.99	1.85
2.19	LBA473HLD3	HOP CHECK BOOTIES	1	4.99	2.19
7.18	LBB3186SP14	TWILL RHYTHM STP DUNGAREE	1	5.99	7.18
4.73	LBB3416SP24	DENIM CUFF PANT	1	9.99	4.73
6.68	LBO3424SP24	S/LS PCKT AZTX HOODY	1	9.99	6.68
5.27	LBO3646SP14	SLVLESS CRCKR FLC HOODY	1	9.99	5.27
5.52	LBO4168SU14	PIRATE STRIPE HOODY	1	9.99	5.52
3.64	LBT3414SP24	APLQE ELPHNT AZTX TEE	1	7.99	3.64
3.19	LGA3917SP24	LAWN FANCY SUNHAT	1	8.99	3.19
1.74	LGA3977SU24	MESH ROSE HEADBAND	1	4.99	1.74
1.75	LGA4582FLT4	FLORAL CAT HEADBAND	1	4.99	1.75
6.85	LGG3302SPT4	SPLNDID STRP VERY FRLY BG	1	9.99	6.85
5.69	LGG491HLD3	VELOUR MIX MESH FRILLS BG	1	9.99	5.69
4.81	LGO4568FLT4	RUFFLE CARDIGAN	1	9.99	4.81
			273,559	4,452,427.44	1,624,056.99

Inventory as of 9/23/14 in Canada Dist Center aka Internet Store

C\$	Desc1	Desc2	O/H 1 Qty	O/H 1 Ext P\$	O/H 1 Ext C\$
3.83	GKB5273FL24	ESS SPOTTY LEGGING	721	6,489.00	2,761.43
5.34	GKB5540COR4	ESS STRETCH SKINNY DENIM	581	5,229.00	3,102.54
4.2	GKB5679WT14	ESS 2X2 RIB LEGGING W NET	547	4,923.00	2,297.40
3.68	GKB4936FL14	ESS TAPESTRY LEGGING	524	4,716.00	1,928.32
7.5	GKD5181FL14	PIECED HOODED DRESS	496	11,403.04	3,720.00
3.88	GKT5675WT14	ESS STRIPED TUNIC	488	4,392.00	1,893.44
4.1	GKT4933FL14	ESS MIXED PRINT TUNIC	462	4,158.00	1,894.20
7.62	GKD5212FL24	ROYAL ROSE HOODED DRESS	437	13,088.15	3,329.94
4.07	GKB5261FL24	5X2 LEG WARMER LEGGING	436	7,826.20	1,774.52
7.78	GKD5734WT14	2X2 RIB DRESS	429	12,848.55	3,337.62
4.07	GKB5863WT14	ESS SPOT LEGGING W BOWS	417	3,753.00	1,697.19
6.38	GKB5468FL24	ESS STRETCH CORD PANT	384	3,456.00	2,449.92
6.43	GKT5708WT14	2X2 HOODED TUNIC	378	7,541.10	2,430.54
3.83	GKB5682WT14	ESS STRIPED LEGGING	374	3,366.00	1,432.42
5.38	GKB5687COR4	ESS DENIM PANT	350	3,150.00	1,883.00
5.09	BKB5003FL14	ESS PIECED TWILL PANT	343	3,087.00	1,745.87
3.83	GKB5250FL24	ESS ROYAL ROSE LEGGING	340	3,060.00	1,302.20
4.94	GKT5470FL24	ROYAL ROSE TUNIC	329	5,905.55	1,625.26
3.75	GKT5677WT14	ESS SPOT-FLORAL TUNIC	327	2,943.00	1,226.25
7.32	GKD5701WT14	SPOTTY BALLERINA DRESS	326	9,763.70	2,386.32
4.13	GKT5760WT24	GLITTER STAR TEE	324	5,815.80	1,338.12
6.94	BKB5437WT14	ESS WALE CORD KNEE PANT	304	2,736.00	2,109.76
3.68	GKB4647FL14	ESS STRIPED LYCRA LEGGING	292	2,628.00	1,074.56
4.13	GKT5673WT14	ESS 2X2 YOKE TUNIC	281	2,529.00	1,160.53
3.95	GKB5710WT14	2X2 RIB PANT W PRINT TRIM	267	5,059.65	1,054.65
5.56	GKT5392FL24	ESS SPOT TOP	262	2,358.00	1,456.72
3.95	GKB5725WT14	BALLERINA DANCE LEGGING	228	4,320.60	900.6
9.65	GKD5264FL24	5X2 DRESS W ROYAL ROSE SK	228	7,512.60	2,200.20
4.18	GKT4730FLT4	3/4 SLV SNOWDROPS TUNIC	216	2,805.84	902.88
6.11	GKT5216FL24	SLUB TUNIC W/ FRL FRILLS	215	4,289.25	1,313.65
5.11	BKB5435WT14	ESS FLEECE KNEE PCD PANT	207	1,863.00	1,057.77
7.79	GKB5690WT24	GLITTER STAR MESH SKIRT	194	4,840.30	1,511.26
4.08	GKT5248FL24	ESS ROCOCO FLORAL TUNIC	193	1,737.00	787.44
6.87	GKD4381SU24	MIXED PRT LAWN MAXI DRESS	192	1,918.08	1,319.04
5.72	GKB5259FL24	CURVED PIECING SKIRT	188	4,314.60	1,075.36
3.92	GKB5087FL14	ESS SCRUNCHED LEGGING	187	1,683.00	733.04
8.99	GKD5166FL14	SOLID LACE TRIM DRESS	186	4,276.14	1,672.14
8.7	GKD5704WT14	LX FLOCKED POPLIN DRESS	186	6,500.70	1,618.20
4.93	GKB4720FLT4	ANGL TRIM MELANGE LEGGING	184	2,390.16	907.12
3.38	GKO5578FL24	ESS SPOT CARDIGAN	181	1,629.00	611.78
5.71	GKB4714FLT4	STRETCH FLEECE PANT	169	2,702.31	964.99
6.06	GKT4716FLT4	SS MELANGE TUNIC	169	2,195.31	1,024.14
5.13	GKT5220FL24	SLUB TUNIC WITH LACE	167	2,997.65	856.71
5.57	BKB5005FL14	ESS PCD BANDED FLC PANT	162	1,458.00	902.34

4.24	GKB5765WT24	GLITTER STAR LEGGING	161	2,728.95	682.64
8.51	GKB5107FL14	KNIT JEGGING	160	2,878.40	1,361.60
7.7	GKD4150SU14	LONG SEQUIN LAWN DRESS	160	1,598.40	1,232.00
10.15	GKO5331FL24	PIECED LACE TRIM COAT	157	5,487.15	1,593.55
9.95	GKB5228FL24	BELTED 16 W CORD PANT	155	4,332.25	1,542.25
3.97	GKT4642FL14	ESS TAPESTRY TUNIC	155	1,395.00	615.35
6.46	BKB5001COR4	ESS ONE POCKET DENIM PANT	153	1,377.00	988.38
7.41	GKD4397SU24	MIXED PRT TIERED SJ DRESS	150	1,498.50	1,111.50
3.85	BKT5306FL24	ESS SOLID THERMAL PCD TEE	138	1,242.00	531.3
4.56	BKT5419WT14	ESS RELAY STRIPE HOODY	138	1,242.00	629.28
8.83	GKD5210FL24	PIECED PRNT DRESS W/APPLQ	131	3,923.45	1,156.73
9.57	GKD4369SU24	EMB LAWN TROPIC DRESS	130	1,298.70	1,244.10
6.83	GKD5714WT24	OFF THE SHOULDER DRESS	130	3,893.50	887.9
5.91	GKT5214FL24	SLUB HOODED TOP	130	2,593.50	768.3
7.35	GKB4130SU14	EMB TRIPLE TIER KNT DRESS	126	1,258.74	926.1
4.29	GKB4664FL14	ROMY FLORAL PATCH LEGGING	126	1,636.74	540.54
6.67	GKD5291FL14	SS ROMY FLORAL DRESS	126	2,518.74	840.42
4.53	GKB5168FL14	LACE TRIM BELL	123	1,597.77	557.19
3.88	BKT5426WT14	ESS HELICOPTER RAGLAN	119	1,071.00	461.72
5.33	GKT5720WT24	SPOT-STRIFE-STAR TUNIC	118	2,236.10	628.94
4.8	GKB5218FL24	SPOT PANT W/ PRINT FRILLS	117	2,217.15	561.6
3.85	GKT4949FL14	ESS LACE TRIM TUNIC	117	1,053.00	450.45
12.09	GKO5775WT24	SWEATER TRIM F/T HOODY	116	3,822.20	1,402.44
3.6	GKT5091FL14	ESS BFLY TUNIC	115	1,035.00	414
8.38	GKD4366SU24	TEXTURED WOVEN MAXI DRESS	112	1,118.89	938.57
7.88	GKT5736WT14	LX FLOCKED VELOUR TUNIC	112	2,906.40	882.56
5.34	GKT5099FL14	3/4 SLV HEART APPLQ TUNIC	111	1,441.89	592.74
5.46	GKB4405SU24	SLD PEDAL W PRINT FRILLS	108	1,078.92	589.68
7.65	GKD4379SU34	JIE JIE DIPPED DYE DRESS	107	1,068.93	818.55
4.93	GKT4758FL14	SS SPOTTED LOVE TUNIC	107	1,282.93	527.51
3.66	GKB4112SU14	ESS MESH TRIM SOLID PEDAL	106	846.94	387.96
6.24	GKT4154SU14	SPLIT BODICE LAWN TUNIC	106	1,058.94	661.44
14.43	GKO4741FL14	CANDACE SPOT JACKET	105	3,148.95	1,515.15
13.75	GKO4968WT24	FT HOODED PULLOVER SWTR	102	2,952.90	1,402.50
3.3	GKB4391SU24	ESS MACAW FLORAL SHORT	101	806.99	333.3
5.4	GKT5538FL14	SS PIECED PRINT TUNIC	101	1,311.99	545.4
5.61	GKB4360SU24	TEXTURED WOVEN PEDAL	100	999	561
5.43	GKB5727WT14	LX FLOCKED FRILL PANT	100	2,495.00	543
8	GKO5172FL14	LACE TRIM FLC HOODY	100	1,499.00	800
6.9	GKB5477FL24	ROYAL ROSE REVERSE PANT	99	2,470.05	683.1
13.17	GKO5374FL24	HOODED LACE CARDIGAN	98	3,915.10	1,290.66
4.9	GKT5386FL14	GLITTER PRINT TOP W/CUFFS	98	881.02	480.2
4.16	GKT5183FL14	SS LACE TRIM TOP	96	959.04	399.36
7.28	GKB5746WT24	FRENCH TERRY PANT W CUFFS	94	2,345.30	684.32
4.73	GKB5254WT14	JAZZY SPOT SKATER SKIRT	93	1,855.35	439.89
4.27	GKB4152SU14	CONTRAST SPARKLE CAPRI	92	919.08	392.84
5.38	GKT5718WT14	SPARKLY STAR GRAPHIC TEE	92	1,559.40	494.96

7.26	GKB5412FL14	METALLIC NETTING SKIRT	91	1,637.09	660.66
8.05	GKO4166SU14	TIE DYE NET SKRT SWIMSUIT	91	909.09	732.55
18.05	GKO5548WT14	LX LONG SWEATER CARDIGAN	91	4,181.45	1,642.55
4.1	GKAX030WT14	GK BALLERINA TIGHT	90	1,165.50	369
8.37	GKO4712FLT4	STRETCH FLEECE HOODY	89	1,779.11	744.93
4.41	GKB4726FLT4	SPOTTED LEGGING	88	1,231.12	388.08
3.85	BKT5295FL24	ESS WEAVE STRIPE TEE	87	783	334.95
4.31	GKB5103FL14	SOLID PANT W/ RIBBON TRIM	84	1,091.16	362.04
3.83	GKT5768WT14	MIXED PRINT TUNIC	83	1,489.85	317.89
3.46	GBB5681WT14	ESS 2X2 RIB LEGGING W NET	82	738	283.72
6.18	GKB4476SU14	LAWN PEBBLE PEDAL	82	655.18	506.76
6	GKD4728FLT4	SS MIXED PRINT DRESS	81	1,862.19	486
5.5	GKT4722FLT4	SS MELANGE STRIPE TUNIC	81	809.19	445.5
6.47	GKB4718FLT4	MELANGE SKIRT	80	1,359.20	517.6
11.63	GKB5712WT14	LX ADJ WAIST FLOCKED PANT	77	2,691.15	895.51
9.29	BKB4496FL24	E WAIST HERRINGBONE PANT	76	2,124.20	706.04
3.81	BKT5431WT14	ESS PIECED THERMAL TEE	75	675	285.75
4.1	GKAX023FL24	GK SOLID FOOTLESS TIGHT	74	958.3	303.4
6.06	GKO5244FL24	SLUB FRENCH TERRY VEST	74	1,476.30	448.44
8.05	GKB5482FL24	JIE JIE EMB MESH SKIRT	73	1,821.35	587.65
8.44	GKB5689WT14	RUCHED CORD PANT	73	1,894.35	616.12
7.03	GKD4658FL14	LS ROMY FLORAL DRESS	73	1,459.27	513.19
3.33	GBB5683WT14	ESS STRIPED LEGGING	72	648	239.76
8.94	GKB5095FL14	ADJ WAIST PIECED DENIM	72	1,295.28	643.68
3.49	GBB5088FL14	ESS SCRUNCHED LEGGING	71	639	247.79
4.14	GKB4148SU14	TRIPLE TIER PEDAL	71	709.29	293.94
6.91	GKD5179FL14	3/4 SLV STRIPED DRESS	71	1,064.29	490.61
8.94	BKB4457FL14	EWAIST CRACKER LINED PANT	70	1,609.30	625.8
6.92	BKB5322FL24	E WAIST FRENCH TERRY PANT	70	1,746.50	484.4
5.77	BKT5011FL14	2 IN 1 SLING SHOT TEE	70	629.3	403.9
7.9	GKD5225FL24	16 WALE CORD DRESS	70	2,096.50	553
1.91	GKA5738WT14	SPOTTY HEADBAND WITH BOW	68	472.6	129.88
3.09	GBT5676WT14	ESS STRIPED TUNIC	68	612	210.12
4.1	GKAX016FL14	GK ROMANY FLORAL TIGHT	64	639.36	262.4
10.55	GKD4732FLT4	LS HOODED DRESS	64	1,599.36	675.2
4.94	GKT4128SU14	ASYM MIXED PRINT TUNIC	64	639.36	316.16
4.41	BKT4985FL14	ESS COMPASS STRIPE TEE	62	558	273.42
6.28	GBD5702WT14	SPOTTY BALLERINA DRESS	62	1,856.90	389.36
8.44	GKB5485FL24	FLORAL STRETCH TWILL	61	1,826.95	514.84
7.37	GKD4407SU34	APPLQ DRESS W/ FRILLS	61	609.39	449.57
4.7	GKT4049SU24	PANEL PRINT TEE	61	609.39	286.7
4.1	GKAX031WT14	GK JAZZY SPOT TIGHT	60	777	246
6.23	GKB4142SU14	2 TONED NETTING SKIRT	60	359.4	373.8
5.53	GKB4413SU34	APPLQ PANT W/ FRILLS	60	599.4	331.8
5.26	GKT5763WT24	GLITTER STAR WRAP CARD	60	1,137.00	315.6
4.02	GKB4134SU14	APPLQ/ EMB CAPRI W/RUFFLE	59	589.41	237.18
4.38	GKD4136SU14	STRIPED RUFFLE MAXI DRESS	59	589.41	258.42

8.2	GKB4938FL14	STRETCHED COLORED DENIM	58	753.42	475.6
5.96	GKT5101FL14	LS PIECED PRINT TUNIC	58	753.42	345.68
3.33	GBT5674WT14	ESS 2X2 YOKE TUNIC	57	513	189.81
5.77	GKT4415SU24	KNOTTED STRAP TOP	57	569.45	328.91
5.92	GTB2054FLT4	ANGL TRIM MELANGE LEGGING	57	683.43	337.44
9.04	BKB4498FL24	ADJ WAIST CHECK PANT	55	1,647.25	497.2
4.43	BKT5313FL24	THERMAL SLV MAP ART TEE	55	932.25	243.65
4.74	BKT5317FL24	2FER CAMEL SADDLE TEE	55	932.25	260.7
3.85	BKT4989FL14	ESS SLUB BLIMP BIKE TEE	54	486	207.9
2.45	GKAX033COR4	GK 3PK CORE WTRLILY SOCK	54	429.3	132.3
7.81	GKO5473FL24	ROYAL ROSE HOODY	54	1,779.30	421.74
5.43	GTB2107FL24	5X2 LEG WARMER LEGGING	54	1,239.30	293.22
4.56	BKT4999FL14	ESS SLUB HOODY	53	477	241.68
4.74	BKT5307FL24	PCD THRML COLORBLOCK TEE	53	1,057.35	251.22
1.5	GKA002COR1	NAARTJIE GIFT BOX	53	103.35	79.5
1.05	GBAX60COR2	GK DBL SCALLOPED CORE SOC	52	103.48	54.6
3.19	GBT4644FL14	ESS TAPESTRY TUNIC	52	468	165.88
5.56	GKB5097FL14	PIECED PRINT SKIRT	52	935.48	289.12
4.96	BBB5002COR4	ESS ONE POCKET DENIM PANT	51	459	252.96
6.45	BKT5034FL14	REVERSE FRENCH TERRY TEE	51	611.49	328.95
4	BKT5429WT14	ESS DEER CHEST STRIPE TEE	51	459	204
6.58	GBD5735WT14	2X2 RIB DRESS	51	1,527.45	335.58
3.79	GKB4385SU24	MACAW FLORAL PEDAL	51	509.49	193.29
8.61	GKB5686WT14	SEQUIN PATCH DENIM PANT	51	1,323.45	439.11
5.12	BBB5438WT14	ESS WALE CORD KNEE PANT	50	450	256
10.32	GKO5376FL24	SPOT STRIPE P/O SWEATER	50	1,747.50	516
8.42	BKB5013FL14	EWAIST DENIM PANT	49	979.51	412.58
3.39	GBB5711WT14	2X2 RIB PANT W PRINT TRIM	49	928.55	166.11
3.46	GBB5864WT14	ESS SPOT LEGGING W BOWS	49	441	169.54
7.96	GKB4526SU24	ADJ WST EMB CRACKER SHORT	49	489.51	390.04
3.95	BBB5436WT14	ESS FLEECE KNEE PCD PANT	48	432	189.6
7.51	GBB5691WT24	GLITTER STAR SKIRT W LEGS	48	1,197.60	360.48
3.21	GBT5678WT14	ESS SPOT-FLORAL TUNIC	47	423	150.87
3.41	GKB4118SU14	ESS SBREEZE SHORT W/ MESH	47	375.53	160.27
5.9	GKB4364SU24	SOLID BELL W WOVEN DETAIL	47	469.53	277.3
3.71	GKT4106SU14	ESS SS STRP SBREEZE TUNIC	47	281.53	174.37
4.01	BBT5420WT14	ESS RELAY STRIPE HOODY	46	414	184.46
8.65	GKB4160SU14	BLEACHED DENIM SHORT	46	459.54	397.9
7.56	GTB2057FLT4	STRETCH FLEECE PANT	46	827.54	347.76
1.85	GKA5475FL24	ROCOCCO FLORAL HEADBAND	45	357.75	83.25
3.39	GBB5726WT14	BALLERINA DANCE LEGGING	45	807.75	152.55
3.31	GKB4536SU24	ESS LACE INSET BIKE SHORT	45	359.55	148.95
3.91	GKO4651FL14	ESS LACE TRIM CARDIGAN	44	396	172.04
4.85	GKT5479FL24	DANCING JIE JIE	44	745.8	213.4
0.95	BBAX45COR2	BB STRIPED CORE SOCK	43	126.85	41.75
4	BKT5422WT14	ESS FIRETRUCK SLUB TEE	43	387	172
3.79	GKB4021SU24	ESS TROPIC PEDAL	43	343.57	162.97



6.31	GKT4399SU24	RUFFLED PRINT TUNIC W EMB	43	429.27	271.33
8.85	BKB5456WT14	RIB WAIST FLEECE PANT	42	1,047.90	371.7
4	BKT5424WT14	ESS VERTICAL FLAG TEE	42	378	168
4.25	BKT5445WT14	ARGYLE PRINT SLEEVE HOODY	42	837.9	178.5
7.31	GTT2050FLT4	SS MELANGE TUNIC	42	671.58	307.02
10.33	BKO5803WT14	REVERSE FRNCH TERRY HOODY	41	1,227.95	423.53
4.5	GKAX011FLT4	SNOW DROP FOOTLESS TIGHT	41	409.59	184.5
3.69	GBB5766WT24	GLITTER STAR LEGGING	41	694.95	151.29
6.78	GBD5706WT14	LX FLOCKED POPLIN DRESS	41	1,432.95	277.98
10.29	BKB4535FLT4	ADJ WAIST ROLLUP PANT	40	999.6	411.6
1.97	GKA5722WT14	LX VELOUR HEADBAND	40	358	78.8
4.1	GKAX032WT14	GK STAR FOOTLESS TIGHT	40	518	164
4.69	GBB5729WT14	LX FLOCKED FRILL PANT	40	998	187.6
5.37	GBT5709WT14	2X2 HOODED TUNIC	40	798	214.8
10.6	GTO2053FLT4	STRETCH FLEECE HOODY	40	919.6	424
3.97	BKT4991FL14	ESS SLUB LS DIP DYE TEE	39	351	154.83
12.48	GBO5375FL24	HOODED LACE CARDIGAN	39	1,558.05	486.72
7.05	GTT2102FL24	SLUB HOODED TOP	39	973.05	274.95
3.43	BBT5296FL24	ESS WEAVE STRIPE TEE	38	342	130.34
1.05	GKAX59COR2	GK DBL SCALLOP CORE SOCK	38	75.62	39.9
2.24	BKAX001COR4	BK 3 PK CORE STP SOCK	37	294.15	82.88
1.59	GKA5277FL14	PRINT HEADBAND	37	184.63	58.83
4.6	GBB4715FLT4	STRETCH FLEECE PANT	37	591.63	170.2
3.68	GBB5169FL14	LACE TRIM BELL	37	480.63	136.16
6.21	GBD4380SU34	JIE JIE DIPPED DYE DRESS	37	369.63	229.77
4.17	BBB5004FL14	ESS PIECED TWILL PANT	36	324	150.12
9.79	BKB4531FLT4	EWAIST CRACKER LINED PANT	36	791.64	352.44
4.13	BKT5439WT14	2-FER FIERY STRIPE TEE	36	682.2	148.68
3.69	BKT5660FL24	ESS SS ELEPHANT SLUB TEE	36	324	132.84
5.07	GKB4132SU14	ASSYM PRINT	36	359.64	182.52
8.94	GKB5652FL24	KNIT WAIST DENIM PANT	36	970.2	321.84
7.35	GKD4164SU14	CRUSH DYE SLUB DRESS	36	359.64	264.6
3.88	BKT5302FL24	ESS TRIBAL PRINT SLUB TEE	35	315	135.8
2.45	GKAX028COR4	GK 3PK CORE BALLERINA SCK	35	278.25	85.75
6.25	GKT3706SP14	3/4 SLV EMB TUNIC WITH FL	35	349.65	218.75
3.6	GKT4472SU24	ESS BATIK PRT GRAPHIC TOP	35	209.65	126
5.34	GTB2055FLT4	SPOTTED LEGGING	35	524.65	186.9
3.83	GBT5769WT14	MIXED PRINT TUNIC	34	610.3	130.22
13.39	GTD2058FLT4	LS HOODED DRESS	34	951.66	455.26
4.9	BKT5007FL14	ONE POCKET GML HOODY	33	428.67	161.7
3.25	GBB4937FL14	ESS TAPESTRY PRINT BELL	33	297	107.25
4.32	GBB5688COR4	ESS DENIM PANT	33	297	142.56
3.25	GBT5092FL14	ESS BFLY TUNIC	33	297	107.25
8.05	GTB2056FLT4	MELANGE SKIRT	33	593.67	265.65
5.72	GBD5292FL14	SS ROMY FLORAL DRESS	32	639.68	183.04
3.78	GKB4116SU14	ESS PEBBLE CAPRI W/ MESH	32	255.68	120.96
8.95	GKO4926FL14	EMB SOLID/STRIPE CARDIGAN	32	575.68	286.4

9.93	GTO2082FL14	LACE TRIM FLC HOODY	32	575.68	317.76
6.99	GTT2051FLT4	SS MELANGE STRIPE TUNIC	32	479.68	223.68
3.68	BKT5298FL24	ESS GIRAFFE SPEEDY SJ TEE	31	279	114.08
4.1	GKAX018FL14	GK TEXTURED LACE TIGHT	31	309.69	127.1
5.18	GBT5217FL24	SLUB TUNIC W/ FRL FRILLS	31	618.45	160.58
3.41	GBT5249FL24	ESS ROCOCO FLORAL TUNIC	31	279	105.71
3.78	GKB4120SU14	ESS WATER STRIPE PEDAL	31	247.69	117.18
4.05	BKT5303FL24	ESS GEO STRIPE HOODY TEE	30	270	121.5
3.47	BKT5526FL14	ESS SLUB SS DIP DYE TEE	30	270	104.1
4.1	GBAX034WT14	GB BALLERINA TIGHT	30	388.5	123
3.55	GBB4667FL14	ROMY FLORAL PATCH LEGGING	30	389.7	106.5
6.49	GB05173FL14	LACE TRIM FLC HOODY	30	449.7	194.7
7.11	GKB4401SU24	MUSLN SKRT W MACAW RUFFLE	30	299.7	213.3
4.08	GKO4584SU14	SPARKLE TRIM CARDIGAN	30	299.7	122.4
5.94	GKT4409SU34	SLUB EMB CONTRAST TANK	30	299.7	178.2
6.27	LBG5252FL24	SPACE STRIPE HENLEY BG	30	688.5	188.1
7.68	LGD5698WT14	LX VELOUR LACE DRESS	30	748.5	230.4
7.35	LGG5697WT14	LX VELOUR FRILL LACE BG	30	688.5	220.5
7.4	LGG5706WT14	2X2 RIB MESH SKIRTED BG	30	688.5	222
4.53	BBB5006FL14	ESS PCD BANDED FLC PANT	29	261	131.37
17.06	BKO5078WT14	MARLED STRIPE SWEATER	29	1,158.55	494.74
9.77	BKO5458WT14	FLEECE HOODY VEST	29	868.55	283.33
6.95	BKT5009FL14	THERMAL KANGA HENLEY TEE	29	376.71	201.55
6.01	GKA5378FL24	SOLID SWEATER SCARF	29	578.55	174.29
6.42	GKT4140SU14	SEQUIN HEART TUNIC W/MESH	29	289.71	186.18
6.27	LBG5247FL24	01 ART CHAMBRAY BABYGROW	29	665.55	181.83
6.56	LGG5286FL24	2FER BUGS PRINT BABYGROW	29	665.55	190.24
5.43	BBB5323FL24	E WAIST FRENCH TERRY PANT	28	698.6	152.04
10.19	BKO5080WT14	MARLED COLLAR SWEATER	28	1,034.60	285.32
3.71	BKT4180SU14	ESS SLUB FLORA BLEACH TEE	28	167.72	103.88
4.5	BKT5441WT14	COLORBLOCKED SNOW TEE	28	530.6	126
4.06	GKA5871FL24	3 PIECE UNDIES	28	362.6	113.68
3.59	GKT4387SU24	ESS FLOWER GRAPHIC TANK	28	167.72	100.52
12.21	GTO2104FL24	SPOT STRIPE P/O SWEATER	28	1,118.60	341.88
5.84	LBG5023FL14	SIDE SNAP 2 FER BABYGROW	28	363.72	163.52
6.56	LGG5282FL24	ANIMAL HOLLY SPOT TRIM BG	28	642.6	183.68
0.97	BKAX44COR2	BK STRIPED CORE SOCK	27	79.65	25.79
3.8	BBT4986FL14	ESS COMPASS STRIPE TEE	27	243	102.6
3.43	BBT5305FL24	ESS SOLID THERMAL PCD TEE	27	243	92.61
4.06	GKA5868WT14	FLORAL STRIPE SPOT UNDIES	27	349.65	109.62
4.53	GBT5721WT24	SPOT-STRIPE-STAR TUNIC	27	511.65	122.31
8.65	GKB4162SU14	BLEACHED TWILL W/ANGLAISE	27	269.73	233.55
10.96	GTB2087FL14	KNIT JEGGING	27	539.73	295.92
8.88	BKB5466WT14	ADJ WAIST YOKE TWILL PANT	26	778.7	230.88
3.98	BKT4278SU24	SURF 4 PRINT TEE	26	259.74	103.48
2.45	GBAX004COR4	GB 3 PK CORE SCALLOP SOCK	26	206.7	64.18
6.04	GBB4378SU34	TIE DYE TIERED SKIRT	26	207.74	157.04

4.81	GBB5469FL24	ESS STRETCH CORD PANT	26	234	125.06
7.21	GKT4358SU24	TEXTURED LINEN LOOK TUNIC	26	259.74	187.46
4.81	GTB2105FL24	SPOTTY LEGGING	26	440.7	125.06
4.2	BKT4203SU14	APPLIQUE PARROT TEE	25	249.75	105
3.98	BKT4282SU24	CROSS SURF BOARD TEE	25	249.75	99.5
3.25	GBB4649FL14	ESS STRIPED LYCRA LEGGING	25	225	81.25
4.76	BKA5464WT14	BK CORD HOUND SHERPA HAT	24	382.8	114.24
3.78	BBB4193SU14	ESS CRACKER SHORT	24	191.76	90.72
5.93	BKT5311FL24	MODE STRIPE THERMAL HOODY	24	430.8	142.32
4.1	GBAX035WT14	GB JAZZY SPOT TIGHT	24	310.8	98.4
2.1	GKAX019FL14	GK LACE SOLID SOCK	24	142.8	50.4
4.1	GKAX024FL24	GK ROYAL ROSE SPOT TIGHT	24	310.8	98.4
7.44	GBD5167FL14	SOLID LACE TRIM DRESS	24	551.76	178.56
6.43	GBD5182FL14	PIECED HOODED DRESS	24	551.76	154.32
6.63	GBO4167SU14	TIE DYE NET SKRT SWIMSUIT	24	239.76	159.12
2.84	GBO5579FL24	ESS SPOT CARDIGAN	24	216	68.16
3.43	GBT4935FL14	ESS MIXED PRINT TUNIC	24	216	82.32
4.73	GKB4356SU24	TEXTURED WOVEN SHORT	24	239.76	113.52
6.28	GKB4377SU34	TIE DYE TIERED SKIRT	24	191.76	150.72
4.25	GKT4371SU24	MACAW FLORAL TANK	24	239.75	101.99
1.87	LGA5862WT14	BLUEBELL FLORAL HEADBAND	24	142.8	44.88
6.52	LGG4551FLT4	TRIPLE RUFFLE BABYGROW	24	431.76	156.48
7.72	BBB4459FL14	EWAIST CRACKER LINED PANT	23	528.77	177.56
1.75	GBA5476FL24	ROCOCCO FLORAL HEADBAND	23	182.85	40.25
4.06	GBB5219FL24	SPOT PANT W/ PRINT FRILLS	23	435.85	93.38
7.3	GBD5211FL24	PIECED PRNT DRESS W APPLQ	23	688.85	167.9
7.61	GBD5266FL24	5X2 DRESS W ROYAL ROSE SK	23	757.85	175.03
3.31	GBO4652FL14	ESS LACE TRIM CARDIGAN	23	207	76.13
10.32	BKB5449WT14	RIB WAIST CRACKER PANT	22	658.9	227.04
7.94	BKB5451WT14	EWAIST CUFF DENIM PANT	22	614.9	174.68
9.75	BKO5318FL24	REVERSE FRNCH TERRY HOODY	22	658.9	214.5
4.08	BKT4214SU14	LEAF BLOCK WITH SNAKE TEE	22	131.78	89.76
4.78	GBT5330FL24	ESS SPOT TOP	22	198	105.16
10.89	GKO4185SU14	BLEACHED DENIM JACKET	22	219.78	239.58
6.83	LGG4977FL14	HOLLY SPOT BABYGROW	22	373.78	150.26
8.4	BBO5081WT14	MARLED COLLAR SWEATER	21	775.95	176.4
11.04	BKO5037FL14	CABLE KNIT FLEECE SWEATER	21	587.79	231.84
4	BKT4513FLT4	LS SCIENCE RULES TEE	21	188.79	84
6.74	GBB4939FL14	STRETCHED COLORED DENIM	21	189	141.54
6.28	GBD5213FL24	ROYAL ROSE HOODED DRESS	21	628.95	131.88
3.45	GBT4731FLT4	3/4 SLV SNOWDROPS TUNIC	21	272.79	72.45
3.79	GKB4023SU24	ESS ORINOKO PEDAL	21	167.79	79.59
8.3	GTB2088FL14	METALLIC NETTING SKIRT	21	419.79	174.3
8.88	GTT2034SU24	TEXTURED LINEN LOOK TUNIC	21	209.79	186.48
6.42	BBB5467WT14	EWAIST YOKE TWILL PANT	20	579	128.4
3.71	BKT4188SU14	ESS IQUITOS HUT TEE	20	119.8	74.2
1.81	GBA5739WT14	SPOTTY HEADBAND WITH BOW	20	139	36.2



1.83	GKA5279FL14	SOLID LACE TRIM HEADBAND	20	99.8	36.6
1.83	GKA5740WT24	GLITTER STAR HEADBAND	20	159	36.6
3.33	GBB5262FL24	5X2 LEG WARMER LEGGING	20	359	66.6
6.16	GBD4151SU14	SPRKLY LWN DRESS W RUFFLE	20	199.8	123.2
3.25	GBT4810SU34	HOLA FLOWER TANK	20	199.8	65
4.53	GBT5100FL14	3/4 SLV HEART APPLQ TUNIC	20	259.8	90.6
6.1	GKO4901SU14	POLKA DOT SWIMSUIT	20	199.8	122
1.82	GTA2010SU14	SEABREEZE PEBBLE HEADBAND	20	39.8	36.4
5.81	GTB2002SU14	DENIM SHORT W/ MESH	20	199.8	116.2
7.76	GTB2086FL14	STRETCH SKINNY DENIM	20	259.8	155.2
7.25	GTT3005WT14	SPARKLY STAR GRAPHIC TEE	20	399	145
6.88	LBG5109WT14	FLEECE CRITTER BABYGROW	20	459	137.6
6.65	LBG5110WT14	CRITTER STRIPE ANIMAL BG	20	459	133
7.08	LBG5771WT14	FLEECE PATCH BABYGROW	20	459	141.6
4.13	LBT5242FL24	NOVA STAR STRIPE SLV TEE	20	259	82.6
2.84	LGA5700WT14	SOLID FRILLY MESH BOOTIES	20	199	56.8
5.18	LGB5695WT14	LX VELOUR LACE PANT	20	339	103.6
5.34	LGD5654WT14	BLUEBELL FLORAL DRESS	20	459	106.8
7.23	LGG5659WT14	BLUEBELL FLORAL BUBBLE BG	20	459	144.6
6.79	LGT5694WT14	LX VELOUR LACE TUNIC	20	499	135.8
6.59	BBB4494FL24	E WAIST HERRINGBONE PANT	19	531.05	125.21
7.76	BKB4529FLT4	EWAIST STRIPE FLEECE PANT	19	341.81	147.44
12.41	BKT4500FL24	CHECK CORD WOVEN SHIRT	19	569.05	235.79
4.37	BKT4506FLT4	LS 2 IN 1 HEADPHONE HOODY	19	265.81	83.03
1.5	GBA5278FL14	PRINT HEADBAND	19	94.81	28.5
2.93	GBB4119SU14	ESS SBREEZE SHORT W/ MESH	19	151.81	55.67
3.54	GBB4135SU14	APPLQ/EMB CAPRI W/ RUFFLE	19	189.81	67.26
5.51	GBD5715WT24	OFF THE SHOULDER DRESS	19	569.05	104.69
3.66	GBT4125SU14	MERMAID APPLQ TANK	19	189.81	69.54
3.46	GBT5762WT24	GLITTER STAR TEE	19	341.05	65.74
7.01	GKB4375SU34	RUFFLED DENIM SHORTALL	19	189.81	133.19
5.9	GTT2084FL14	GLITTER PRINT TOP W/CUFFS	19	284.81	112.1
3.81	BBB4274SU24	ESS CRACKER DOT SHORT	18	143.82	68.58
4.96	BBT5012FL14	2 IN 1 SLING SHOT TEE	18	161.82	89.28
3.46	BBT5423WT14	ESS FIRETRUCK SLUB TEE	18	162	62.28
3.33	BBT5428WT14	ESS HELICOPTER RAGLAN	18	162	59.94
3.52	BBT5430WT14	ESS DEER CHEST STRIPE TEE	18	162	63.36
3.27	BBT5432WT14	ESS PIECED THERMAL TEE	18	162	58.86
3.62	BKT4515FLT4	SS CLEVER PLANET TEE	18	179.82	65.16
2.45	GBAX036COR4	GB 3PK CORE WTRLILY SOCK	18	143.1	44.1
1.72	GKA4087SU24	SKINNY HIPPI HEADBAND	18	89.82	30.96
4.5	GKA5867WT14	FLORAL STRIPE CAMIS	18	233.1	81
2.45	GKAX003COR4	GK 3 PK CORE SCALLOP SOCK	18	143.1	44.1
3.78	GBB4153SU14	CONTRAST SPARKLE CAPRI	18	179.82	68.04
7.1	GBB5229FL24	BELTED 16 W CORD PANT	18	503.1	127.8
3.33	GBB5274FL24	ESS SPOTTY LEGGING	18	162	59.94
5.74	GBT4400SU24	RUFFLED PRINT TUNIC W EMB	18	179.82	103.32

4.44	GBT4723FLT4	SS MELANGE STRIPE TUNIC	18	179.82	79.92
3.25	GBT4950FL14	ESS LACE TRIM TOP	18	162	58.5
3.55	GBT5184FL14	SS LACE TRIM TOP	18	179.82	63.9
4.07	LBB5246FL24	SPACE STRIPE FLEECE PANT	18	269.1	73.26
5.38	LGD5281FL24	RIB BODY HOLLY SPOT DRESS	18	413.1	96.84
6.65	LGO5696WT14	LX VELOUR LACE CARDIGAN	18	359.1	119.7
9.26	BKB5453WT14	EWAIST CORD CARGO PANT	17	492.15	157.42
6.54	GBB5693WT14	RUCHED CORD PANT	17	441.15	111.18
6.31	GBD4367SU24	TEXTURED WOVEN LAWN DRESS	17	169.83	107.27
8.49	GBO4927FL14	EMB SOLID/STRIPE CARDIGAN	17	305.83	144.33
3.19	GBT4474SU24	ESS BATIK PRT GRAPHIC TOP	17	101.83	54.23
5.02	GBT5102FL14	LS PIECED PRINT TUNIC	17	220.83	85.34
3.79	GBT533SP13	ESS STRIPED TOP	17	84.83	64.43
5.61	GTB3014WT14	JAZZY SPOT SKATER SKIRT	17	424.15	95.37
8.46	GTD2089FL14	PIECED HOODED DRESS	17	339.83	143.82
8.4	GTD3015WT14	SPOTTY BELLERINA DRESS	17	594.15	142.8
10.79	GTO2083FL14	EMB SOLID/STRIPE CARDIGAN	17	390.83	183.43
14.86	GTO2103FL24	HOODED LACE CARDIGAN	17	764.15	252.62
5	GTT3031WT24	GLITTER STAR TEE	17	373.15	85
2.24	BBAX002COR4	BB 3 PK CORE STRIPE SOCK	16	127.2	35.84
3.06	BBT5527FL14	ESS SLUB SS DIP DYE TEE	16	144	48.96
4.48	BKT4522FLT4	SS ARGYLE ROCK HENLEY	16	159.84	71.68
3.51	GKA4928FL14	SWEATER HEADBAND	16	111.84	56.16
3.9	GKA5384FL24	SPOT/STRIPE BEANIE	16	239.2	62.4
4.1	GKAX017FL14	GK HEART FLORAL TIGHT	16	159.84	65.6
5.06	GBB4133SU14	ASSYM PRINT SKIRT W LEGS	16	159.84	80.96
6.49	GBB5108FL14	KNIT JEGGING	16	287.84	103.84
3.33	GBB5251FL24	ESS ROYAL ROSE LEGGING	16	144	53.28
4.9	GBB5255WT14	JAZZY SPOT SKATER SKIRT	16	319.2	78.4
5.6	GBB5260FL24	CURVE PIECE SKIRT W/LEGS	16	367.2	89.6
5.92	GBB5747WT24	FRENCH TERRY PANT W CUFFS	16	399.2	94.72
9.86	GBO5776WT24	SWEATER TRIM F/T HOODY	16	527.2	157.76
4.07	GBT5471FL24	ROYAL ROSE TUNIC	16	287.2	65.12
4.57	GBT5719WT14	SPARKLY STAR GRAPHIC TEE	16	271.2	73.12
4.87	GTB3009WT14	STRIPED LEGGING	16	271.2	77.92
5.48	GTB3033WT24	GLITTER STAR LEGGING	16	319.2	87.68
12.23	GTD2111FL24	5X2 RIB DRESS	16	607.2	195.68
8.62	GTD3036WT24	OFF THE SHOULDER DRESS	16	559.2	137.92
6.13	LBG4982FL14	NOVA STAR HOODY BABYGROW	16	287.84	98.08
3.37	LGB4931FL14	ELLE FLORAL PANT	16	159.84	53.92
2.21	BKA4545FLT4	BK HEADPHONE BEANIE	15	119.85	33.15
3.86	BBT5000FL14	ESS SLUB HOODY	15	135	57.9
8.88	BKB4524FLT4	ADJ WAIST DENIM PANT	15	299.85	133.2
3.71	BKT4182SU14	ESS CAMO CHAMELEON TEE	15	89.85	55.65
4	BKT4511FLT4	LS REVERSE SLV STRIPE TEE	15	164.85	60
4.16	BKT4993FL14	ESS IMAGINARY FRIEND TEE	15	135	62.4
1.66	GKA001HLD3	HOLIDAY REUSABLE POLY BAG	15	29.85	24.9

6.09	GB04713FLT4	STRETCH FLEECE HOODY	15	299.85	91.35
4.5	GBT5221FL24	SLUB TUNIC WITH LACE	15	269.25	67.5
7.21	GTB2042SU34	TIE DYE TIERED SKIRT	15	149.85	108.15
6.3	GTT2100FL24	ROYAL ROSE TUNIC	15	344.25	94.5
2.21	LBA5116WT14	CRITTER STRIPE BEANIE	15	134.25	33.15
2.44	LBA5256FL24	PUPPY ART SPACE BEANIE	15	104.25	36.6
2.84	LBA5373FL24	SPACE STRIPE BOOTIES	15	134.25	42.6
2.84	LGA5370FL24	HOLLY SPOT BUG BOOTIE	15	134.25	42.6
2.68	LGA5699WT14	LX VELOUR PARISIAN BEANIE	15	134.25	40.2
5.42	LGD4981FL14	HOLLY SPOT BOW DRESS	15	254.85	81.3
6.31	LGG4940FL14	ELEPHANT FRIEND BABYGROW	15	224.85	94.65
3.2	BBT4264SU24	ESS SUMMER ISLAND TEE	14	83.86	44.8
3.55	BBT4992FL14	ESS SLUB LS DIP DYE TEE	14	126	49.7
8.84	BKB4217SU14	ADJWAIST TIGER STRIPE DNM	14	139.86	123.76
16.26	BKO4543FLT4	CANVAS FLAP JACKET	14	419.86	227.64
3.74	BKT4265SU24	ESS ISLAND PARADISE TEE	14	83.86	52.36
4.1	GBAX021FL14	GB ROMANY FLORAL TIGHT	14	139.86	57.4
5.16	GBB4414SU34	APPLQ PANT W/ FRILLS	14	139.86	72.24
5.12	GBB4477SU14	LAWN PEBBLE CAPRI	14	111.86	71.68
5.95	GBD4382SU24	MIXED PRINT LAWN DRESS	14	139.86	83.3
5.04	GBD4729FLT4	SS MIXED PRINT DRESS	14	321.86	70.56
5.96	GBD5180FL14	3/4 SLV STRIPED DRESS	14	209.86	83.44
7.2	GB04900FLT4	POLKA DOT SWIMSUIT	14	139.86	100.8
4.53	GBT5387FL14	GLITTER PRINT TOP W/CUFFS	14	125.86	63.42
4.1	GBT5764WT24	GLITTER STAR WRAP CARD	14	265.3	57.4
23	GKO5744WT14	GLITTER STAR PUFFA JACKET	14	699.3	322
3.36	GKT4108SU14	ESS FLORAL FRILL TOP	14	83.86	47.04
4.53	GTB2085FL14	TAPESTRY PRINT LEGGINGS	14	181.86	63.42
6.94	GTB2108FL24	CURVED PIECING SKIRT	14	391.3	97.16
12.89	GTB3012WT14	LX ADJ WAIST FLOCKED PANT	14	559.3	180.46
6.92	GTT2032SU24	KNOTTED STRAP TOP RUFFLE	14	139.86	96.88
3.7	LBT4925FLT4	2 IN 1 ROOSTER TEE	14	97.86	51.8
4.04	LBT4975FL14	ALIGATOR CAR TEE	14	139.86	56.56
2.44	LGA4577FLT4	KITKAT STRIPE BEANIE	14	83.86	34.16
2.44	LGA5786WT14	CHARACTER FASHION BEANIE	14	125.3	34.16
6.52	LGG4566FLT4	MOYA SPOT BABYGROW	14	251.86	91.28
6.31	LGG4933FL14	ELLIE FLORAL BOW BABYGROW	14	237.86	88.34
3.28	GBA4929FL14	SWEATER HEADBAND	13	90.87	42.64
1.68	GBA5280FL14	SOLID LACE TRIM HEADBAND	13	64.87	21.84
5.99	GBB4143SU14	2 TONED NET SKIRT W/LEGS	13	77.87	77.87
4.07	GBB4721FLT4	ANGL TRIM MELANGE LEGGING	13	168.87	52.91
12.01	GB04742FLT4	CANDACE SPOT JACKET	13	389.87	156.13
3.76	GKB4013SP14	ESS CARAVAN STRP LEGGING	13	103.87	48.88
5.4	GKB444SP23	LAWN TRIBAL SPOT CAPRI	13	103.87	70.2
6.81	GTB2036SU24	TEXTURED SLD WOVEN PEDAL	13	129.87	88.53
11.76	GTB2109FL24	KNIT WAIST DENIM PANT	13	389.35	152.88
4.87	GTB3011WT14	2X2 RIB PANT W PRINT TRIM	13	298.35	63.31

7.85	GTT3006WT14	2X2 HOODED TUNIC	13	324.35	102.05
3.7	LBB4624FLT4	BARNYARD STRIPE RIB PANT	13	129.87	48.1
6.41	LBG4631FLT4	BARNYARD STRIPE 2 IN 1 BG	13	233.87	83.33
2.15	LGA5348FL24	HOLLY SPOT BEANIE	13	90.35	27.95
3.01	LGB3980SU24	HULA PRINT PANT	13	90.87	39.13
4.88	LGG4434SU24	WAIKIKI FLORAL ROMPER BG	13	129.87	63.44
5.99	LGG4491SU14	ICE CREAM BUS ABBY FLR BG	13	129.87	77.87
1.75	BBA5657FL24	BB WEAVE STRIPE BEANIE	12	119.4	21
5.24	BKA5573WT14	BK BEAR SWEATER BEANIE	12	203.4	62.88
1.75	BKA5658FL24	BK WEAVE STRIPE BEANIE	12	119.4	21
6.41	BBB4528FLT4	EWAIST DENIM PANT	12	239.88	76.92
5.88	BBB4746FL14	EWAIST CAMO TWILL PANT	12	239.88	70.56
3.55	BBT4990FL14	ESS SLUB AIR BOX TEE	12	108	42.6
7.23	BKB4292SU24	ADJ WAIST BALI SHORT	12	119.88	86.76
10.11	BKO4541FLT4	QUILTED FLEECE JACKET	12	239.88	121.32
16.23	BKO5460WT14	FLEECE PUFFY JACKET	12	599.4	194.76
3.74	BKT4263SU24	ESS SUMMER ISLAND TEE	12	71.88	44.88
4.1	BKT4987FL14	ESS LANDING ZONE TEE	12	108	49.2
10.77	BKT5443WT14	BUFFALO CHECK WOVEN SHIRT	12	359.4	129.24
5.27	GBA4534SU14	DENIM HAT WITH ANGLAISE	12	119.88	63.24
1.87	GBA5723WT14	VELOUR HEADBAND	12	107.4	22.44
1.74	GBA5741WT24	GLITTER STAR HEADBAND	12	95.4	20.88
1.78	GKA4690SU34	CONTRAST FRILLED HBAND	12	59.88	21.36
21.6	GKA588HLD3	NESSA BOOT WITH DOTS	12	119.88	259.2
1.72	GTA2039SU24	SKINNY HIPPIE GIRL HBAND	12	59.88	20.64
2.82	GBB4538SU24	ESS LACE INSET BIKE SHORT	12	95.88	33.84
3.55	GBB5104FL14	SOLID PANT W/ RIBBON TRIM	12	155.88	42.6
7.02	GBB5188FL14	METALLIC NET SKIRT W/LEGS	12	215.88	84.24
3.41	GBB915FL13	ESS 2/2 PANT/JEWEL BUTTON	12	71.88	40.92
6.52	GBD4165SU14	CRUSH DYE SLUB DRESS	12	119.88	78.24
10.8	GBO4969WT24	FT HOODED PULLOVER SWTR	12	347.4	129.6
5.2	GKA5550WT14	LX TEXTURED SWTR HAT	12	191.4	62.4
5.42	GKT4393SU24	ORINOKO LAYER LOOK TUNIC	12	119.88	65.04
2.03	GTA3020WT14	SPOTTY HEADBAND WITH BOW	12	107.4	24.36
12.57	GTB2106FL24	BELTED 16 W CORD PANT	12	395.4	150.84
8.97	GTO2052FLT4	DENIM MOTO VEST	12	191.88	107.64
6.41	LBG4645FLT4	HORSE POUCH PKT BABYGROW	12	215.88	76.92
6.17	LGG4586FLT4	SIDE SNAP CAT BABYGROW	12	215.88	74.04
3.44	BKA4342SU14	CRACKER LEAF CAMO SUNHAT	11	109.89	37.84
6.45	BBB4497FL24	E WAIST CHECK PANT	11	307.45	70.95
6.42	BBB5014FL14	EWAIST DENIM PANT	11	219.89	70.62
3.2	BBT4266SU24	ESS ISLAND PARADISE TEE	11	65.89	35.2
3.45	BBT4514FLT4	LS SCIENCE RULES TEE	11	98.89	37.95
5.06	BBT4517FLT4	SS COOL NERD APPLIQUE TEE	11	142.89	55.66
4.23	BBT5008FL14	ONE POCKET GML HOODY	11	142.89	46.53
7.58	BKB4745FL14	ADJ WST CAMO TWILL PANT	11	252.89	83.38
1.72	GKA4446SU24	MACAW FLORAL HEADBAND	11	54.89	18.92

3.66	GBB4149SU14	TRIPLE TIER CAPRI	11	109.89	40.26
5.32	GBB5098FL14	PIECED PRINT SKIRT W/LEGS	11	142.89	58.52
6.62	GBD5226FL24	16 WALE CORD DRESS	11	329.45	72.82
5.36	GBT5215FL24	SLUB HOODED TOP	11	219.45	58.96
4.2	GKT4124SU14	MERMAID APPLQ TANK	11	109.89	46.2
10.45	GTB2110FL24	FLORAL STRETCH TWILL	11	384.45	114.95
8.88	GTB3035WT24	FRENCH TERRY PANT W CUFFS	11	307.45	97.68
6.81	GTT3030WT24	GLITTER STAR WRAP CARD	11	252.45	74.91
15.19	GTT3032WT24	SWEATER TRIM F/T HOODY	11	406.45	167.09
3.7	LBT4607FLT4	2 IN 1 COW TEE	11	76.89	40.7
2.82	LGA4948FL14	ELLIE FLORAL BOOTIE	11	76.89	31.02
4.41	BBA5465WT14	BB CORD HOUND SHERPA HAT	10	159.5	44.1
4.83	BBA5574WT14	BB BEAR SWEATER BEANIE	10	169.5	48.3
4.22	BKA5021FL14	BK CABLE SWEATER BEANIE	10	99.9	42.2
7.28	BBB5450WT14	RIB WAIST CRACKER PANT	10	299.5	72.8
6.73	BBB5452WT14	EWAIST CUFF DENIM PANT	10	279.5	67.3
6.42	BBB5455WT14	EWAIST CORD CARGO PANT	10	289.5	64.2
7.28	BBB5457WT14	RIB WAIST FLEECE PANT	10	249.5	72.8
14.95	BBO5079WT14	MARLED ARM STRIPE SWEATER	10	399.5	149.5
7.75	BBO5459WT14	FLEECE HOODY VEST	10	299.5	77.5
12.07	BBO5461WT14	FLEECE PUFFY JACKET	10	499.5	120.7
7.81	BBO5804WT14	REVERSE FRNCH TERRY HOODY	10	299.5	78.1
3.66	BBT4204SU14	APPLIQUE PARROT TEE	10	99.9	36.6
3.2	BBT4272SU24	ESS SLUB FUN VERBIAGE TEE	10	59.9	32
3.55	BBT4998FL14	ESS HIDE & SEEK TEE	10	90	35.5
5.47	BBT5010FL14	THERMAL SLUB KANGA HENLEY	10	129.9	54.7
3.64	BBT5440WT14	2-FER FIERY STRIPE TEE	10	189.5	36.4
4.01	BBT5442WT14	COLORBLOCKED SNOW TEE	10	189.5	40.1
8.14	BBT5444WT14	BUFFALO CHECK WOVEN SHIRT	10	299.5	81.4
8.44	BKB3320SPT4	SNOW WASH FLC CUFFED PANT	10	99.9	84.4
4.45	BKB4192SU14	ESS CRACKER SHORT	10	79.9	44.5
10.55	BKO5321FL24	DENIM VEST W/ SLV JACKET	10	359.5	105.5
4.08	BKT4211SU14	PRINTED LIZARD APPLQE TEE	10	99.9	40.8
3.74	BKT4267SU24	ESS TAHITI PRINT TEE	10	59.9	37.4
5.62	BKT4520FLT4	SS COOL NERD APPLIQUE TEE	10	129.9	56.2
1.9	GBAX022FL14	GB LACE SOLID SOCK	10	59.5	19
3.81	GKA4448SU24	SOLID TEXTURED HAT	10	99.9	38.1
3.29	GBB4113SU14	ESS MESH TRIM SOLID CAPRI	10	79.9	32.9
4.09	GBB4365SU24	SOLID BELL W WOVEN DETAIL	10	99.9	40.9
7.66	GBB5096FL14	EWAIST PIECED DENIM	10	159.9	76.6
6.08	GBT4359SU24	TEXTURED LINEN LOOK TUNIC	10	99.9	60.8
5.06	GBT4717FLT4	SS MELANGE TUNIC	10	129.9	50.6
8.97	GKB4395SU24	ADJ WAIST EMB DENIM SHORT	10	99.9	89.7
3.97	GKT434SP23	ESS ELEPHANT FLOWER TEE	10	59.9	39.7
4.39	GTB2001SU14	PEBBLE CAPRI W/ MESH	10	79.9	43.9
4.75	GTB2006SU14	APPLQ/EMB CAPRI W/ RUFFLE	10	99.9	47.5
5.33	GTD2008SU14	STRIPED RUFFLE MAXI DRESS	10	79.9	53.3



8.89	GTD2009SU14	CRUSH DYE SLUB DRESS	10	99.9	88.9
7.98	GTD2037SU24	MXD PRINT LAWN MAXI DRESS	10	99.9	79.8
7.63	GTT2080FL14	LS PIECED PRINT TUNIC	10	179.9	76.3
9.63	GTT3007WT14	LX FLOCKED VELOUR TUNIC	10	299.5	96.3
2.44	LBA5117WT14	CRITTER STRIPE BOOTIES	10	89.5	24.4
3.8	LBB5960WT14	1X1 RIB SHERPA FEET PANT	10	149.5	38
6.19	LBG5025FL14	BIG BIKE STRIPE BABYGROW	10	169.9	61.9
3.83	LBT5414WT14	CRITTERS GRAPHIC TEE	10	129.5	38.3
2.78	LGA4583FLT4	KITKAT STRIPE BOOTIE	10	69.9	27.8
2.14	LGA4945FL14	ELLIE FLORAL BEANIE	10	49.9	21.4
3.29	LGB4489SU14	ABBY FLORAL RUFFLE SHORT	10	79.9	32.9
5.01	LGB5651WT14	BLUEBELL FLORAL PANT	10	169.5	50.1
4.95	LGG3659SU14	ZIGGY PRINT TANK BABYGROW	10	99.9	49.5
7	LGG5662WT14	THUMPER STRIPE RUFFLE BG	10	229.5	70
4.01	LGT5663WT14	SWAN MESH SLEEVE TOP	10	129.5	40.1
3.78	BBB4199SU14	ESS BRUSHED FLEECE SHORT	9	71.91	34.02
6.2	BBB4530FLT4	EWAIST STRIPE FLEECE PANT	9	161.91	55.8
3.17	BBT4181SU14	ESS CHEST FLORA TEE	9	53.91	28.53
3.44	BBT4260SU24	ESS TIE DYE STRIPE TEE	9	53.91	30.96
3.46	BBT5425WT14	ESS VERTICAL FLAG TEE	9	81	31.14
3.71	BKT4184SU14	ESS PARROT ON A BIKE TEE	9	53.91	33.39
3.71	BKT4186SU14	ESS AMAZON VERTICAL TEE	9	53.91	33.39
3.36	BKT4280SU24	3 COLOR BEACH SHACK TANK	9	89.91	30.24
1.61	GBA4175SU14	SLD HEADBAND W/MESH SPRKL	9	44.91	14.49
4.5	GBAX014FLT4	SNOW DROP FOOTLESS TIGHT	9	89.91	40.5
3.98	GTA2090FL14	SWEATER HEADBAND	9	62.91	35.82
3.29	GBB4121SU14	ESS WATER STRIPE CAPRI	9	71.91	29.61
6.56	GBB5692WT14	SEQUIN PATCH DENIM PANT	9	233.55	59.04
3.43	GBB839SU13	SOLID CAPRI/B-FLY FRILLS	9	71.91	30.87
6.18	GBD4408SU34	APPLQ DRESS W/ FRILLS	9	89.91	55.62
5.17	GBO5245FL24	SLUB FRENCH TERRY VEST	9	179.55	46.53
15.93	GBO5552WT14	LX LONG SWEATER CARDIGAN	9	413.55	143.37
17.29	GBO5745WT14	GLITTER STAR PUFFA JACKET	9	449.55	155.61
3.17	GBT4107SU14	ESS SS STRP-SBREEZE TUNIC	9	53.91	28.53
5.49	GBT4155SU14	SPLIT BODICE LAWN TUNIC	9	89.91	49.41
6.66	GBT5737WT14	LX FLOCKED VELOUR TUNIC	9	233.55	59.94
4.89	GKB403SP23	SJ/LAWN WD LEG LACE PANT	9	89.91	44.01
6.03	GKD641FLT3	STRETCH FLEECE PINNY	9	89.91	54.27
3.3	GKT4389SU24	ESS TROPIC/ORINOKO TANK	9	53.91	29.7
7.66	GTT2003SU14	SEQUIN HEART TUNIC W/MESH	9	89.91	68.94
6.88	GTT2101FL24	SLUB TUNIC WITH LACE	9	206.55	61.92
2.08	LBA5034FL14	NOVA STAR BEANIE	9	44.91	18.72
4.81	LBB5959WT14	WALE CORD FLEECE PANT	9	134.55	43.29
4.6	LBG3635SU14	SAILBOAT PIRATE BODYSUIT	9	89.91	41.4
6.04	LBG4689SU24	SLUB RIBBIT POLO BG	9	89.91	54.36
6.76	LBO5112WT14	FLEECE SHERPA HOOD JACKET	9	206.55	60.84
13.01	LBO5575WT14	SWEATER WITH FLEECE HOOD	9	323.55	117.09

7.59	LBT5777WT14	2FER BUFFALO CHECK TEE	9	179.55	68.31
3.95	LGB4549FLT4	KITTY KNEE PATCH PANT	9	89.91	35.55
5.38	LGO4942FL14	UNBRUSHED FLC OUTERWEAR	9	107.91	48.42
5.71	BBB3446SP14	SIDE PCKTS FLC PANT	8	63.92	45.68
5.73	BBB4221SU14	EWAIST CRACKER SHORT	8	79.92	45.84
9.31	BBO5265FL14	QUILTED FLEECE HOOD VEST	8	183.92	74.48
4.04	BBT294WTR2	THERMAL "R" APPLQ TEE	8	15.92	32.32
3.17	BBT4179SU14	ESS SOUTH STRIPE TEE	8	47.92	25.36
5.12	BBT4208SU14	S AMERICAN WORLD TEE	8	47.92	40.96
3.2	BBT4262SU24	ESS SLUB DRAGON PRINT TEE	8	47.92	25.6
3.27	BBT5300FL24	ESS SS ELEPHANT SLUB TEE	8	72	26.16
4.31	BBT5308FL24	PCD THRML COLORBLOCK TEE	8	143.6	34.48
4.49	BKB4273SU24	ESS CRACKR DOT WAVE SHORT	8	63.92	35.92
7.54	BKB4288SU24	ADJ WAIST CRACKER SHORT	8	79.92	60.32
3.74	BKT4271SU24	ESS SLUB FUN VERBIAGE TEE	8	47.92	29.92
4.1	BKT4997FL14	ESS HIDE & SEEK TEE	8	72	32.8
3.44	GBA4157SU14	SEABREEZE SUNHAT	8	79.92	27.52
1.68	GBAX015FLT4	GB EYELET RUFFLE SOCK	8	31.92	13.44
2.45	GBAX027FL24	GB 3PK CORE SCALLOP SOCK	8	63.6	19.6
1.7	GKA4174SU14	SLD HEADBAND W/MESH SPRKL	8	39.92	13.6
5.93	GKA5556WT14	LX TEXTURED SWTR SCARF	8	159.6	47.44
3.67	GKA5767WT14	FLOCKED FLOWER VELOUR BAG	8	119.6	29.36
1.68	GKAX013FLT4	GK EYELET RUFFLE SOCK	8	31.92	13.44
3.3	GBB4022SU24	ESS TROPIC PEDAL	8	63.93	26.41
6.65	GBB5483FL24	JIE JIE EMB MESH SKIRT	8	199.6	53.2
5.98	GBB5486FL24	FLORAL STRETCH TWILL	8	239.6	47.84
6.73	GBB5653FL24	KNIT WAIST DENIM PANT	8	215.6	53.84
7.41	GBD3591SPT4	SS ORIGAMI HOODED DRS/PLT	8	79.92	59.28
5.93	GBD4131SU14	EMB TRIPLE TIER KNT DRESS	8	79.92	47.44
8.51	GBD4733FLT4	LS HOODED DRESS	8	199.92	68.08
3.11	GBT4109SU14	ESS FLORAL FRILL TOP	8	47.92	24.88
2.77	GBT4390SU24	ESS TROPIC/ORINOKO TANK	8	47.92	22.16
3.29	GKB4114SU14	ESS MESH FRILL SLD SHORT	8	63.92	26.32
4.34	GKT409SP23	FLR GRAPHC/TRIBL SPT BAND	8	63.92	34.72
1.97	GTA2112FL24	ROCOCCO FLORAL HEADBAND	8	79.6	15.76
18.97	GTO3001WT14	LX LONG SWEATER CARDIGAN	8	399.6	151.76
4.06	GTT2000SU14	FLORAL FRILL TOP	8	79.92	32.48
4.68	LBB5033FL14	DENIM PANT	8	71.92	37.44
5.69	LBG4737SU24	SLUB WAVE PALM PCD BG	8	79.92	45.52
1.75	LGA4582FLT4	FLORAL CAT HEADBAND	8	39.92	14
1.45	LGA4947FL14	SMOCKED ELLIE HEADBAND	8	39.92	11.6
3.49	LGB5285FL24	BUG PRINT HOLLY SPOT PANT	8	103.6	27.92
4.54	LGB5287FL24	FRILL TRIM CORD PANT	8	119.6	36.32
5.4	LGD4567FLT4	TRIPLE RUFFLE DRESS	8	135.92	43.2
3.54	LGT4488SU14	ZIGGY RUFFLE SLEEVE TOP	8	79.92	28.32
3.92	LGT5275FL24	SNAIL HOLLY SPOT TEE	8	103.6	31.36
3.44	BBA4343SU14	CRACKER LEAF CAMO SUNHAT	7	69.93	24.08



3.44	BAK4417SU24	BALI CANVAS HAT	7	48.93	24.08
7.33	BBO5319FL24	REVERSE FRNCH TERRY HOODY	7	209.65	51.31
3.17	BBT4191SU14	ESS BABY PIRANHA TEE	7	41.93	22.19
3.54	BBT4213SU14	LIZARD APPLIQUE TEE	7	69.93	24.78
3.2	BBT4268SU24	ESS TAHITI PRINT TEE	7	41.93	22.4
9.72	BBT4499FL24	CHECK CORD WOVEN SHIRT	7	209.65	68.04
3.82	BBT4521FLT4	LS 2 IN 1 HEADPHONE HOODY	7	97.93	26.74
3.26	BBT5297FL24	ESS GIRAFFE SPEEDY SJ TEE	7	63	22.82
3.87	BBT5315FL24	THERMAL SLV MAP ART TEE	7	118.65	27.09
4.18	BBT5316FL24	2FER CAMEL SADDLE TEE	7	118.65	29.26
4.94	BKB4196SU14	ESS ARROW TWILL SHORT	7	55.93	34.58
5.98	BKB4290SU24	EWAIST YARN STRIPE SHORT	7	69.93	41.86
5.68	BKT4207SU14	SOUTH AMERICAN WORLD TEE	7	69.93	39.76
6.42	BKT4209SU14	YARN STRIPE W/ DIP DYE	7	69.93	44.94
1.61	GBA842SU13	ZIG ZAG HEADSCARF	7	34.93	11.27
5.5	GKA4533SU14	DENIM HAT WITH ANGLAISE	7	69.93	38.5
1.71	GTA2091FL14	PRINT HEADBAND	7	34.93	11.97
3.3	GBB4024SU24	ESS ORINOKO PEDAL	7	55.93	23.1
5.66	GBB5478FL24	ROYAL ROSE REVERSE PANT	7	174.65	39.62
6.59	GBO4709FLT4	DENIM MOTO VEST	7	90.93	46.13
3	GBT4388SU24	ESS FLOWER GRAPHIC TANK	7	41.93	21
4.18	GKB910HLD3	BIRD APPLQ/ PINNY LEGGING	7	69.93	29.26
6.18	GKO402SP23	SJ/LAWN CARDIGAN	7	55.93	43.26
9.44	GKO4411SU24	3D FLOWER BIKINI	7	69.93	66.08
4.62	GKT429SP23	TIERED LAWN TUNIC	7	55.93	32.34
7.82	GTB3010COR4	DENIM PANT W STAR BUTTON	7	139.65	54.74
10.92	GTB3013WT14	SEQUIN PATCH RIB DENIM	7	209.65	76.44
1.86	LBA4656FLT4	BARNYARD STRIPE BEANIE	7	34.93	13.02
2.82	LBA5039FL14	HARLEY STRIPE BOOTIE	7	48.93	19.74
3.54	LBB4504SU14	SLUB PIRATE STRIPE PANT	7	69.93	24.78
6.36	LBB4654FLT4	CRACKER DUNGAREE	7	125.93	44.52
5.45	LBO5030FL14	UNBRUSHED FLEECE JACKET	7	83.93	38.15
3.56	LBT3965SU24	PENGUIN SURF TEE	7	69.93	24.92
3.82	LGB4550FLT4	KITKAT STRIPE PANT	7	69.93	26.74
4.88	LGG4590SU24	MIX HENLEY RUFFLE BSUIT	7	69.93	34.16
6.59	LGO5288FL24	FLEECE MIXED SWEATER	7	195.65	46.13
3.44	BBA4418SU24	BALI CANVAS HAT	6	41.94	20.64
2.43	BBA5020FL14	BB STRIPED BEANIE	6	41.94	14.58
3.2	BAK5082WT14	BK SWEATER BEANIE	6	101.7	19.2
6.65	BAK5084WT14	BK SWEATER SCARF	6	119.7	39.9
9.37	BBO5320FL24	DENIM VEST W SLV JACKET	6	215.7	56.22
3.17	BBT4187SU14	ESS AMAZON VERTICAL TEE	6	35.94	19.02
6.83	BBT4206SU14	LEAF CAMO WOVEN SHIRT	6	35.94	40.98
5.85	BBT4210SU14	YARN STRIPE W/ DIPDYE TEE	6	59.94	35.1
3.2	BBT4270SU24	ESS SUN SKY SAND TEE	6	35.94	19.2
3.97	BBT4523FLT4	SS ARGYLE ROCK HENLEY	6	59.94	23.82
3.55	BBT4988FL14	ESS LANDING ZONE TEE	6	54	21.3

3.61	BBT4994FL14	ESS IMAGINARY FRIEND TEE	6	54	21.66
3.55	BBT4996FL14	ESS TREE HOUSE TEE	6	54	21.3
4.66	BBT5036FL14	REVERSE FRENCH TERRY TEE	6	71.94	27.96
3.63	BBT5304FL24	ESS GEO STRIPE HOODY TEE	6	54	21.78
5.11	BBT5310FL24	MODE STRIPE THERMAL HOODY	6	107.7	30.66
4.44	BKB4198SU14	ESS BRUSHED FLEECE SHORT	6	47.94	26.64
3.71	BKT4178SU14	ESS SOUTH STRIPE TEE	6	35.94	22.26
3.7	GBA4449SU24	SOLID TEXTURED HAT	6	59.94	22.2
3.7	GBA5385FL24	SPOT/STRIPE BEANIE	6	89.7	22.2
4.1	GBAX025FL24	GB SOLID FOOTLESS TIGHT	6	77.7	24.6
2.45	GBAX029COR4	GB 3PK CORE BALLERINA SCK	6	47.7	14.7
8.06	GKAS79WT13	FRANCES HANDBAG	6	59.94	48.36
5.91	GKAS80WT13	MAUDE EAR MUFFS	6	17.94	35.46
2.02	GTA2038SU24	MACAW FLORAL WIDE HBAND	6	35.94	12.12
3.3	GBB4386SU24	MACAW FLORAL PEDAL	6	59.94	19.8
4.51	GBB4406SU24	SOLID PEDAL WITH FRILLS	6	59.94	27.06
4.02	GBT4129SU14	ASYM MIXED PRINT TUNIC	6	59.94	24.12
4.88	GBT4141SU14	SEQUIN HEART TUNIC W/MESH	6	59.94	29.28
4.76	GBT4410SU34	SLUB EMB CONTRAST TANK	6	59.94	28.56
5.19	GBT4416SU24	KNOTTED STRAP TOP	6	59.94	31.14
3.88	GKB3782SP24	ESS FR TRRY RUF LONG SHRT	6	47.94	23.28
3.86	GKB436SP23	ESS ELLY CAPRI LEGGING	6	35.94	23.16
8.13	GKB4710FLT4	DENIM PATCH PANT	6	119.94	48.78
4.06	GKB786FL23	RUCHED STRIPE LEGGING	6	59.94	24.36
8.93	GKD360SP13	LS DRESS/ASYM PRINT RUFFL	6	59.94	53.58
4.4	GKT446SP23	FLR APPLQ TOP/ RUFFL SLVS	6	47.94	26.4
6.23	GTB2007SU14	ASSYM PRINT SKIRT	6	59.94	37.38
10.15	GTB2035SU24	ADJ WAIST EMB DENIM SHORT	6	59.94	60.9
5.35	GTT2041SU34	HOLA FLOWER TANK	6	59.94	32.1
2.64	LBA3640SU14	STRIPE CAP	6	47.94	15.84
7.16	LBB4587SU24	DENIM CONTRAST DUNGAREE	6	59.94	42.96
4.69	LBB4629FLT4	DENIM GML WAISTBAND PANT	6	71.94	28.14
5.52	LBG4103SU14	ART&APPLIQUE KNEE BG	6	59.94	33.12
6.06	LBO4655FLT4	FLEECE PEEK A BOO JACKET	6	83.94	36.36
3.56	LBT3964SU24	PALM BEETLE ROADTRIP TANK	6	59.94	21.36
3.54	LBT4503SU14	PIRATE HIPPO TEE	6	29.94	21.24
2.68	LGA5289FL24	PEARL KNOT HEART BEANIE	6	59.7	16.08
7.48	LGA5861WT14	LX VELOUR LACE BLANKET	6	149.7	44.88
5.84	LGB4932FL14	DENIM MIXED DUNGAREE	6	95.94	35.04
4.79	LGD3985SU24	LAWN HULA PRINT DRESS	6	59.94	28.74
3.74	LGT4912FL14	QUIRKY RAT SPOT SLV TEE	6	59.94	22.44
3.03	BBA5083WT14	BB SWEATER BEANIE	5	84.75	15.15
2.03	BBA843FL23	BB RIB BEANIE	5	29.95	10.15
10.17	BBO5038FL14	CABLE KNIT FLEECE SWEATER	5	139.95	50.85
3.17	BBT4183SU14	ESS CAMO CHAMELEON TEE	5	29.95	15.85
3.17	BBT4189SU14	ESS BINOCULARS TEE	5	29.95	15.85
9.89	BKB073SU23	BELTED CHECKED SHORT	5	49.95	49.45

4.84	BKB098SU13	ESS CRACKER SHORT	5	29.95	24.2
6.43	BKB122FL13	ESS DENIM PANT	5	49.95	32.15
4.94	BKB4194SU14	ESS DENIM SHORT	5	39.95	24.7
11.67	BKO5263FL14	QUILTED FLEECE HOOD VEST	5	114.95	58.35
3.98	BKT3394SPT4	SS GML TWL SUPER 8 APP T	5	49.95	19.9
3.69	BKT3676SP24	ESS CHST GEO STRPE TEE	5	29.95	18.45
3.98	BKT4259SU24	ESS TIE DYE STRIPE TEE	5	29.95	19.9
3.74	BKT4261SU24	ESS SLUB DRAGON PRINT TEE	5	29.95	18.7
7.53	BKT4275SU24	WAVE STRIPE DOT POLO	5	49.95	37.65
5.2	GBA5554WT14	LX TEXTURED SWTR HAT	5	79.75	26
1.5	GBA841SU13	JIE JIE HEADBAND	5	14.95	7.5
8.5	GBAS28SU23	LIL SUZY ATHLETIC SANDAL	5	49.95	42.5
1.61	GKA650SU13	ZIG ZAG HEADSCARF	5	24.95	8.05
2.83	GBB4115SU14	ESS MESH FRILL SLD SHORT	5	39.95	14.15
3.29	GBB4117SU14	ESS PEBBLE CAPRI W/MESH	5	39.95	16.45
6.17	GBB4402SU24	MUSLN SKRT W MACAW RUFFLE	5	49.95	30.85
6.24	GBD522SPT3	STRPE/FLORA BIG BOW DRESS	5	49.95	31.2
3.8	GBT4127SU14	UNDER THE SEA HI-LO TUNIC	5	39.95	19
3.82	GBT4759FLT4	SS SPOTTED LOVE TUNIC	5	59.95	19.1
3.35	GKO4592SU24	ESS SJ CARDI	5	29.95	16.75
4.46	GKT365SP13	PIECED TUNIC/SIDE RUCHING	5	39.95	22.3
4.4	GKT412SP23	ESS TRIBAL SPT LAWN TUNIC	5	24.95	22
4.23	GKT811FL23	FITTED TOP WITH BOWS	5	49.95	21.15
4.4	GTB2030SU24	TROPIC PEDAL	5	49.95	22
4.04	LBB5031FL14	FLEECE NOVA STAR PANT	5	49.95	20.2
8.12	LBB5032FL14	DENIM GML CUFF DUNGAREE	5	84.95	40.6
5.69	LBG4443SU24	SLUB WAVE MIXED BG	5	49.95	28.45
2.84	LGB3978SU24	MESH BROEKI	5	39.95	14.2
4.14	LGB4490SU14	CINCHED DIP DYE PANT	5	24.95	20.7
3.37	LGB4930FL14	HOLLY SPOT RUFFLE PANT	5	49.95	16.85
5.34	LGG3982SU24	MESH DOUBLE RUFFLE BSUIT	5	49.95	26.7
4.81	LGT4547FLT4	CATS MEOW ART TUNIC	5	49.95	24.05
2.21	BBA4546FLT4	BB HEADPHONE BEANIE	4	31.96	8.84
4.62	BKA5655FL24	BK FLANNEL CHK SHERPA HAT	4	59.8	18.48
4.27	BBB4197SU14	ESS ARROW TWILL SHORT	4	31.96	17.08
6.86	BBB4218SU14	EWAIST TIGER STRIPE SHORT	4	39.96	27.44
5.73	BBB4224SU14	EWAIST BIRDS TWILL SHORT	4	39.96	22.92
6.94	BBB4532FLT4	EWAIST CRACKER LINED PANT	4	87.96	27.76
7.62	BBB978HLD3	KNIT WST WEAVE TWILL PANT	4	39.96	30.48
3.17	BBT4185SU14	ESS PARROT ON A BIKE TEE	4	23.96	12.68
3.45	BBT4512FLT4	LS REVERSE SLV STRIPE TEE	4	43.96	13.8
6.07	BKB3513SU14	SOUTH COAST BOARDSHORT	4	39.96	24.28
4.31	BKT3694SP24	PRKR APLQE TEE	4	31.96	17.24
8.87	BKT4205SU14	LEAF CAMO GML WOVEN SHIRT	4	23.96	35.48
1.87	GBA3929SP14	MOONRISE FLR HEADBAND	4	19.96	7.48
3.7	GBA4445SU24	MACAW FLORAL SUNHAT	4	39.96	14.8
3.14	GBA769SU13	MIXED PRINT LAWN SUNHAT	4	39.96	12.56

12.36	GBAS91SP23	LIL LISA TEXT BALLET	4	39.96	49.44
3.09	GKA4450SU24	MIXED PRINT BAG	4	39.96	12.36
4.25	GBB0002COR4	ESS SKINNY STRETCH DENIM	4	31.96	17
3.2	GBB305HLD3	ESS JOLLY JUMPER LEGGING	4	23.96	12.8
4.51	GBB4123SU14	ESS DENIM SHORT W/ MESH	4	31.96	18.04
8.01	GBO4412SU24	3D FLOWER BIKINI	4	39.96	32.04
8.41	GBO5332FL24	PIECED LACE TRIM COAT	4	139.8	33.64
8.46	GBO5377FL24	SPOT STRIPE P/O SWEATER	4	139.8	33.84
6.68	GBO5474FL24	ROYAL ROSE ZIP HOODY	4	131.8	26.72
4.07	GBT494SPT3	STRIPED/FLORAL TUNIC	4	31.96	16.28
3.37	GBT835SU13	LACE TRIM TUNIC TOP	4	31.96	13.48
3.86	GKB359SP13	ESS CARNIVAL SPOT CAPRI	4	19.96	15.44
3.77	GKT4110SU14	ESS FRILLY SLV SLUB TUNIC	4	23.96	15.08
5.07	GKT4144SU14	MERMAID OVRLAY TANK TUNIC	4	39.96	20.28
4.4	GKT533SU13	EMB TUNIC/ZIGZAG BORDER	4	31.96	17.6
4.36	GKT818FL23	RNDROP STP TOP/TWILL TAPE	4	39.96	17.44
4.82	GTO2005SU14	SPARKLE TRIM CARDIGAN	4	39.96	19.28
2.63	LBA3642SU14	PIRATE STRIPE BOOTIES	4	27.96	10.52
3.47	LBA4740SU24	CRACKER PALM SUNHAT	4	39.96	13.88
4.92	LBB3393SPT4	CRACKER FLEECE PANT	4	31.96	19.68
3.93	LBB4739SU24	CRACKER PALM SHORT	4	27.96	15.72
5.52	LBG4169SU14	PIRATE HIPPO APPLIQUE BG	4	39.96	22.08
3.44	BBA4299SU24	POPLIN CRACKER HAT	3	29.97	10.32
4.18	BBA5656FL24	BB FLANNEL CHK SHERPA HAT	3	44.85	12.54
2.54	BKA5019FL14	BK STRIPED BEANIE	3	20.97	7.62
8.5	BKAS31SU23	JORDAN ATHLETIC SANDAL	3	29.97	25.5
6.1	BBB4227SU14	EWAIST LEAF CAMO SHORT	3	29.97	18.3
5.16	BBB4291SU24	E WAIST YARN DYE SHORT	3	29.97	15.48
8.21	BBO4230SU14	STRIPE SNOW WASH HOODY	3	29.97	24.63
3.08	BBT4516FLT4	SS CLEVER PLANET TEE	3	29.97	9.24
3.49	BBT5301FL24	ESS TRIBAL PRINT SLUB TEE	3	27	10.47
3.56	BBT958HLD3	ESS WILD STRIPE THRM TEE	3	17.97	10.68
4.67	BBT965HLD3	THERMAL BLEACH PRT HOODY	3	29.97	14.01
5.42	BKB121FL13	ESS FLEECE PANT	3	29.97	16.26
5.57	BKB4296SU24	YINGYANG BOARDSHORT	3	29.97	16.71
4.11	BKT152FL23	ESS SLB CAMO ELEMENTS TEE	3	29.97	12.33
4.06	BKT3678SP24	ESS SLB PENQUIN FLP TEE	3	17.97	12.18
3.81	BKT3681SP24	ESS CMPS BAY TEE	3	17.97	11.43
3.71	BKT4190SU14	ESS BLEACH PIRANHA TEE	3	17.97	11.13
4.74	BKT834SPT3	UNI STRIPE HENLEY	3	23.97	14.22
1.68	GBA955FL23	RAINDROP HEADBAND	3	11.97	5.04
3.44	GKA4156SU14	SEABREEZE SUNHAT	3	29.97	10.32
3.7	GKA4444SU24	MACAW FLORAL SUNHAT	3	29.97	11.1
19.9	GKAS39FLT3	CALLA SHORTIE BOOT	3	29.97	59.7
3.38	GBB313WT13	ESS 2X2 LEGWARMER LEGGING	3	29.97	10.14
3.28	GBB3764SP24	ESS SWIRL CAPRI	3	23.97	9.84
7.31	GBB4161SU14	BLEACH DENIM SHORT	3	29.97	21.93

7.31	GBB4163SU14	BLEACH TWILL W/ ANGLAISE	3	29.97	21.93
2.81	GBB4392SU24	ESS MACAW FLORAL SHORT	3	23.97	8.43
3.79	GBB577SP13	SOLID CARPI/FLR ANG FRILL	3	23.97	11.37
3	GBB738SU13	ESS SJ LACE TRIM KNTSHORT	3	17.97	9
3.6	GBB918FL13	SPRNKL STP/FAWN PRNT PANT	3	29.97	10.8
7.96	GBD4370SU24	EMB LAWN TROPIC DRESS	3	29.97	23.88
5.58	GBD4398SU24	MIXED PRT TIERED SJ DRESS	3	29.97	16.74
7.83	GBO3272SPT4	FRENCH TERRY VEST	3	29.97	23.49
3.32	GBT279HLD3	ESS PINNY DOT SHORT TUNIC	3	17.97	9.96
3.11	GBT4105SU14	ESS SLB-PEBBLE SLVS TUNIC	3	17.97	9.33
3.23	GBT4111SU14	ESS FRILLY SLV SLB TUNIC	3	17.97	9.69
4.27	GBT4145SU14	MERMAID OVLAY TANK TUNIC	3	29.97	12.81
4.54	GBT4394SU24	ORINOKO LAYER LOOK TUNIC	3	29.97	13.62
3.79	GKB303SP13	ESS ASTON FLORAL CAPRI	3	17.97	11.37
3.99	GKB3124SPT4	SOLID/SUKI FLRL PCD BELL	3	23.97	11.97
9.03	GKB3161SPT4	CRUSHED DYE DENIM PANT	3	29.97	27.09
4.92	GKB3754SP24	ESS MAZZY CANVAS SHORT	3	23.97	14.76
6.2	GKB3827SP24	SPOTTED MESH SKIRT	3	29.97	18.6
4.1	GKB442SP23	SOLID LEG/PAISLEY BUBBLE	3	23.97	12.3
3.78	GKB726FL13	ESS 2/2 PANT/JEWEL BUTTON	3	17.97	11.34
8.47	GKB804FL23	STRETCH CORD CARGO PANT	3	29.97	25.41
7.69	GKB879WT23	FRENCH TERRY PANT/ LACE	3	29.97	23.07
8.94	GKB896WT13	STRETCH CORD PANT W/ LACE	3	17.97	26.82
7.27	GKD3612SP14	SS STP EMB DRESS W/FL RUF	3	29.97	21.81
8.15	GKO731FL13	STRETCH FLEECE BLAZER	3	29.97	24.45
4.03	GKT435SP23	ESS LACEY FLORAL TEE	3	17.97	12.09
4.28	GKT447SP23	BLEACH/EMB V-NECK TUNIC	3	23.97	12.84
7.55	GKT878WT23	FRENCH TERRY TUNIC W/LACE	3	29.97	22.65
4.59	GKT897WT13	STUDDERED APPLIQUE TOP	3	29.97	13.77
4.41	LBG494HLD3	FOX TEE BODYSUIT	3	29.97	13.23
5.52	LBO4168SU14	PIRATE STRIPE HOODY	3	29.97	16.56
1.74	LGA3977SU24	MESH ROSE HEADBAND	3	14.97	5.22
3.56	LGT4736SU24	PEACOCK MESH SLEEVE TUNIC	3	26.97	10.68
3.52	BBA4233SU14	CRACKER DENIM SUNHAT	2	19.98	7.04
3.52	BKA4232SU14	CRACKER DENIM SUNHAT	2	19.98	7.04
5.42	BBB3512SU14	SOUTH COAST BOARDSHORT	2	19.98	10.84
5.59	BBB4289SU24	E WAIST CRACKER PCD SHORT	2	19.98	11.18
5.16	BBB4293SU24	E WAIST BALI CAVAS SHORT	2	19.98	10.32
4.78	BBB4297SU24	YINYANG BOARDSHORT	2	19.98	9.56
11.95	BBO4544FLT4	CANVAS FLAP JACKET	2	59.98	23.9
4.58	BBT356HLD2	MTN THRML SUNGLASS HOODY	2	3.98	9.16
3.44	BBT4279SU24	SURF 4 PRINT APPLIQUE TEE	2	19.98	6.88
3.44	BBT4283SU24	CROSS SURF BOARD TEE	2	19.98	6.88
8.37	BKB3700SP24	EWAIST RLLUP CRKR SHORT	2	19.98	16.74
7.05	BKB4222SU14	ADJ WAIST BIRDS SHORT	2	19.98	14.1
8.55	BKO3324SPT4	SNOW WASH FLC HOODY VEST	2	19.98	17.1
4.22	BKT031SU13	MANTA RAY APPLIQUE TEE	2	15.98	8.44



3.85	BKT068SU23	SLUB PALM SUNSET TEE	2	15.98	7.7
3.6	BKT079SU23	ESS RG SURFBD STRIPE TEE	2	11.98	7.2
5.62	BKT194FL23	CAMO PEEK HENLEY	2	19.98	11.24
3.81	BKT3340SP24	ESS FLIP STRPE TEE	2	11.98	7.62
3.81	BKT3682SP24	ESS SLB PCD TEE	2	11.98	7.62
4.23	BKT4286SU24	WAIKIKI PATCH TEE	2	19.98	8.46
1.63	GBA4090SU24	TEXTURED BOW HEADBAND	2	9.98	3.26
1.64	GBA4447SU24	MACAW FLORAL WIDE HBAND	2	9.98	3.28
1.71	GKA332SP13	LAWN ASTON FLRL HEADBAND	2	7.98	3.42
3.45	GKA418SP23	3D LACE BOW SUNHAT	2	17.98	6.9
2.08	GKA422SP23	JIE JIE SPARKLY MESH HB	2	7.98	4.16
3.72	GKA5382FL24	SOLID SWEATER BEANIE	2	29.9	7.44
1.73	GKA679FLT3	SKETCH SPOT HEADBAND	2	9.98	3.46
5.1	GKA791FL23	SWEATER SCARF W/ ROSETTES	2	19.98	10.2
1.7	GKAX63SP13	CONTRAST LACE FANCY SOCK	2	5.98	3.4
4.3	GBB286HLD3	ESS STRETCH TWILL PANT	2	11.98	8.6
7.99	GBB3162SPT4	CRUSHED DYE DENIM PANT	2	19.98	15.98
6.39	GBB3275SPT4	FRENCH TERRY ZIP FLY PANT	2	19.98	12.78
5.96	GBB3828SP24	SPOTTED MESH SKRT W/ LEGS	2	11.98	11.92
4.64	GBB4361SU24	TEXTURED SLD WOVEN PEDAL	2	19.98	9.28
3.92	GBB587SP13	BOW CAPRI W/ PRINT RUFFLE	2	15.98	7.84
3.53	GBB818SU23	EMB CAPRI W/ SIDE FRINGE	2	15.98	7.06
3.24	GBB863SU13	LACE TRIM CAPRI	2	15.98	6.48
3.29	GBB890FL13	ESS SPARKLE SPOT LEGGING	2	19.98	6.58
6.56	GBD754SU13	CROCHET LACE/ZIGZAG DRESS	2	19.98	13.12
3.41	GBO4585SU14	SPARKLE TRIM CARDIGAN	2	19.98	6.82
2.82	GBO4593SU24	ESS SJ CARDI	2	11.98	5.64
3.06	GBT232WT13	ESS PEPLUM TOP	2	11.98	6.12
4.42	GBT3301SPT4	LS ZIP GRAPHIC TOP	2	19.98	8.84
2.85	GBT3777SP24	ESS SLB HI-LO RUFFLE TUN	2	11.98	5.7
3.8	GBT4372SU24	MACAW FLORAL TANK	2	19.98	7.6
3.95	GBT442SPT3	APPLQ TREE TUNIC	2	15.98	7.9
6.2	GBT624SP23	LACE OVERLAY TUNIC	2	15.98	12.4
4.3	GBT979FL23	FUNTASIA RAINDROP TOP	2	19.98	8.6
7.09	GKB3280SPT4	FR TERRY EMB TIERED SKIRT	2	19.98	14.18
4.41	GKB362SP13	BOW CAPRI W/ PRINT RUFFLE	2	15.98	8.82
3.88	GKB4003SP14	GYPSY CAPRI W/MOONRSE TRM	2	11.98	7.76
7.69	GKB415SP13	E-WAIST JEAN W/ FLR APPLQ	2	19.98	15.38
4.22	GKB427SP13	SOLID ANGLS FRILLED CAPRI	2	15.98	8.44
5.91	GKB445SP23	ASYM PRINT PIECED SKIRT	2	19.98	11.82
3.72	GKB472FLT3	MEOW STRIPE LEGGING	2	19.98	7.44
7.08	GKD326SPT3	SS STRPE B/F DRS/FLR PKTS	2	19.98	14.16
7.88	GKD353SP13	LAWN FLR DRESS/ANG RUFFL	2	19.98	15.76
7.54	GKD441SP23	LACE OVRLAY BUBBLE DRESS	2	19.98	15.08
7.32	GKD449SP23	TIERED PRINT DRESS W/ GML	2	19.98	14.64
8.03	GKO4354SU24	TEXTURED U/B FLEECE HOODY	2	19.98	16.06
4.39	GKO553SU23	SLUB LACE TRIM VEST	2	15.98	8.78

16.42	GKO789FL23	SWEATER COAT W/ ROSETTES	2	19.98	32.84
7.81	GKT278SPT3	SLB FRCH TRY HAPY SWTSHRT	2	15.98	15.62
3.91	GKT376SP13	ESS RUFFLED TOP	2	11.98	7.82
5.04	GKT386SP23	PIECED SQ NECK LAWN TUNIC	2	15.98	10.08
4.08	GKT723FL13	ESS SPRINKLE/SPARKLE TOP	2	19.98	8.16
4.82	GKT729FL13	LS LYC TUNIC/SPRINKLE STP	2	19.98	9.64
4.94	GKT732FL13	LS LYCRA FIT TOP W/APPLIQ	2	19.98	9.88
4.61	GKT785FL23	CONTRAST TOP WITH STRIPE	2	19.98	9.22
9.17	GTA049HLD3	GT FAIRISLE SCARF	2	19.98	18.34
4.87	GTA050HLD3	GK FAIRISLE BEANIE	2	19.98	9.74
5.12	GTB027WT13	BOBBIN FLORAL CUFFED LEG	2	19.98	10.24
7.72	GTB029WT13	VELOUR SKIRT	2	19.98	15.44
4.85	GTB1005SPT4	SOLID/SUKI FLRL PCD BELL	2	19.98	9.7
9.72	GTO2033SU24	TEXTURED U/B FLEECE HOODY	2	19.98	19.44
5.98	GTT1002SPT4	LS ZIP GRAPHIC TOP	2	19.98	11.96
2.43	LBA4657FLT4	BARNYARD STRIPE BOOTIE	2	11.98	4.86
4.18	LBB498HLD3	CORD FLEECE PANT	2	19.98	8.36
2.98	LGA3663SU14	ABBY FLORAL SUNHAT	2	15.98	5.96
3.47	LGA3974SU24	PANEL HULA WAIKIKI SUNHAT	2	17.98	6.94
2.43	LGA482FL23	JAS FLORAL BOOTIE	2	11.98	4.86
2.97	LGB3411SP24	SHIRRED BOW SOLID PANT	2	13.98	5.94
5.99	LGG3958SU14	HOUSE APPLQ SKRT BODYSUIT	2	19.98	11.98
4.81	LGO4568FLT4	RUFFLE CARDIGAN	2	19.98	9.62
3.35	BBA319HLD2	SPIKEY BEANIE	1	7.99	3.35
2.47	BKA035SU13	BK WOVEN YARN DYE VISOR	1	6.99	2.47
6.42	BBB334SPT3	E-WAIST TWILL CARGO PANT	1	9.99	6.42
4.86	BBB3699SP24	EWAIST GEO JMP CRKR SHORT	1	9.99	4.86
6.43	BBB3703SP24	EWAIST YARN DYE CK SHORT	1	5.99	6.43
6.01	BBB371SP13	E-WAIST CRACKER PANT	1	9.99	6.01
4.14	BBB4195SU14	ESS DENIM SHORT	1	7.99	4.14
3.79	BBB438SP13	ESS FLEECE SHORT	1	5.99	3.79
7.68	BBB4536FLT4	EWAIST CHECK ROLLUP PANT	1	21.99	7.68
6.93	BBB489SU23	EWAIST MINI CHECKED SHORT	1	9.99	6.93
6.39	BBB968HLD3	ADJ WST CORD PANT	1	9.99	6.39
6.43	BBB975WT13	E-WST BELT CANVAS	1	9.99	6.43
7.37	BBO3325SPT4	SNOW WASH FLC HOODY VEST	1	9.99	7.37
9.75	BBO4295SU24	FRENCH TERRY STRIPE HOODY	1	9.99	9.75
8.07	BBO4542FLT4	QUILTED FLEECE JACKET	1	19.99	8.07
3.29	BBT084SP12	ESS RAW EDGE BADGE GR TEE	1	1.99	3.29
7.68	BBT3323SPT4	FRENCH TERRY REVRSE HOODY	1	9.99	7.68
3.52	BBT3675SP24	ESS PHTO PRNT TEE	1	5.99	3.52
3.54	BBT4215SU14	LEAF BLOCK WITH GEIKO TEE	1	5.99	3.54
2.83	BBT4281SU24	3 COLOR PRINT TANK	1	9.99	2.83
3.89	BBT435SPT3	LS VINTAGE TRVL TICKT TEE	1	7.99	3.89
3.18	BBT442SP13	ESS CYCLE PANEL TEE	1	5.99	3.18
4.45	BBT598SU13	PC STRIPE JERSEY SLB POLO	1	7.99	4.45
3.56	BBT910FL23	ESS SLB CAMO ELEMENTS TEE	1	9.99	3.56



3.44	BBT959HLD3	ESS SLB ARGYLE CHEST TEE	1	5.99	3.44
4.18	BBT960HLD3	ESS THERMAL SLUB HOODY	1	9.99	4.18
3.44	BBT961HLD3	ESS MIX FISH TEE	1	7.99	3.44
6.83	BKB003SP23	EWAIST YARN DY CHK SHORT	1	9.99	6.83
8.41	BKB091FL23	CORD WALE PANT	1	9.99	8.41
8.1	BKB101FL23	CAMO RIPSTOP PANT	1	9.99	8.1
5.31	BKB139WT13	ESS FLC SIDE CRACKER PANT	1	5.99	5.31
8.47	BKB213HLD3	ADJ WST CORD PANT	1	9.99	8.47
4.8	BKB3684SP24	ESS DOT STRP CRKR SHORT	1	7.99	4.8
5.01	BKB599SP12	ESS TWILL SHORT	1	9.99	5.01
4.45	BKB940SP13	ESS FLEECE SHORT	1	5.99	4.45
6.67	BKB943SP13	SIDE PIECED FLEECE PANT	1	9.99	6.67
8.95	BKB975SP13	KNIT WAIST RIPSTOP PANT	1	9.99	8.95
6.45	BKB976SP13	ESS DENIM PANT	1	5.99	6.45
12.8	BKO870SPT3	FLC ZIP HOODY/F/T PIECING	1	7.99	12.8
3.99	BKT025FLT3	PIRATE ELEMENT TEE	1	9.99	3.99
8.14	BKT029SU13	2FER HOODY WOVEN SHIRT	1	7.99	8.14
4.2	BKT119FL13	ESS SLUB HOODY	1	9.99	4.2
4.11	BKT202HLD3	ESS THERMAL LIZARD TEE	1	5.99	4.11
4.48	BKT205HLD3	ESS THERMAL SLUB HOODY	1	9.99	4.48
3.81	BKT3077SP14	ESS SCOOTER MACHINE TEE	1	5.99	3.81
7.45	BKT3686SP24	SLB DIP DYE WHLE POLO	1	7.99	7.45
4.31	BKT3696SP24	PRKR STRPSPRYSCN PTCHTEE	1	7.99	4.31
3.74	BKT4269SU24	ESS SUN SKY SAND TEE	1	5.99	3.74
7.41	BKT4284SU24	SQUARE SOLID POCKET SHIRT	1	9.99	7.41
12.63	BKT872SPT3	SLUB FRCH TERRY P/O HOODY	1	7.99	12.63
3.6	BKT944SP13	ESS BIG CYCLE TEE	1	5.99	3.6
3.6	BKT946SP13	ESS SIDE PANEL OPEN RD T	1	5.99	3.6
3.63	GBA229WT23	GB SWEATER BEANIE	1	9.99	3.63
1.95	GBA315WT13	GB STRIPE HBAND/3D FLOWER	1	5.99	1.95
4.15	GBA411WT22	VELOUR EARFLAP HAT	1	5.99	4.15
1.7	GBA4694SU34	CONTRAST FRILLED HBAND	1	4.99	1.7
1.91	GBA598SP13	CARNIVL SPOT 3D FLR HBAND	1	4.99	1.91
1.64	GBA723SU13	3D LAWN LACE HEADBAND	1	4.99	1.64
1.64	GBA766SU23	GB LAWN TROP ISLAND HBAND	1	4.99	1.64
1.86	GBA975SU22	GB LACE 3D HEADBAND	1	1.99	1.86
18.36	GBAS56FL23	LIL EMMA SLOUCH BOOT	1	9.99	18.36
19.35	GBAS69WT13	LIL ELSIE BOOT WITH FUR	1	9.99	19.35
0.95	GBAX08COR1	ESS SCALLOPED CORE SOCK	1	0.99	0.63
4.15	GBAX94WT13	GB FLORAL ROSE DOT TIGHT	1	7.99	4.15
2.01	GKA380SP13	CARNIVL SPOT 3D FLR HBAND	1	4.99	2.01
1.94	GKA3829SP24	GK SPOT-SWIRL HEADBAND	1	4.99	1.94
3.58	GKA559SP23	ELLY TRIBAL LAWN PURSE	1	9.99	3.58
1.63	GKA677SU33	FLAMINGO HEADBAND	1	3.99	1.63
4.87	GKA801FL23	MIXED KNITWEAR HAT	1	9.99	4.87
13.01	GKAS35FLT3	PETRA HIGH TOP	1	9.99	13.01
16.5	GKAS45FL13	FELICIA MOTO BOOT	1	9.99	16.5

15.48	GKAS66WT13	MIRIAM MARYJANE	1	9.99	15.48
3.5	GKAX65SPT3	GK DITSY BLC FTLESS TIGHT	1	6.99	3.5
3.75	GKAX67FLT3	GK SPT DBLRFFL FTLS TIGHT	1	8.99	3.75
4.15	GKAX72FL13	GK WHMSY ROSE FTLS TIGHT	1	9.99	4.15
2.25	GKAX76FL13	GK WHIMSY RUFFL TRIM SOCK	1	4.99	2.25
2.06	GTA1027SP24	GT SPOT-SWIRL HEABAND	1	2.99	2.06
3.66	GBB249WT13	BOBBN FLRL CUFFED LEGGING	1	9.99	3.66
4.06	GBB292HLD3	EMB STRETCH FLEECE PANT	1	9.99	4.06
8.62	GBB294HLD3	E-WAIST EMB PINTUCK JEAN	1	9.99	8.62
3.32	GBB3123SPT4	ORIGAMI LEGGING	1	7.99	3.32
6.39	GBB3281SPT4	FR TERRY EMB TIERED SKIRT	1	7.99	6.39
3.4	GBB3783SP24	ESS FR TRRY RUF LONG SHRT	1	7.99	3.4
6.33	GBB4376SU34	RUFFLED DENIM SHORTALL	1	9.99	6.33
6.84	GBB4396SU24	E-WAIST EMB DENIM SHORT	1	9.99	6.84
3.58	GBB480SPT3	FOND STRIPE LEGGING	1	9.99	3.58
4.29	GBB5543COR4	ESS STRETCH SKINNY DENIM	1	9	4.29
3.49	GBB589SP13	ESS CARNIVAL SPOT CAPRI	1	4.99	3.49
3.79	GBB633SP23	STRIPED CAPRI/PRINT FRILL	1	9.99	3.79
3	GBB672SP23	ESS SJ STRIPED SHORT	1	5.99	3
3.47	GBB791FLT3	MOE SPOT PANT	1	9.99	3.47
3.35	GBB814SU23	ESS SLD CAPRI/TROP FRILLS	1	5.99	3.35
5.33	GBB817SU23	TROP KNIT HANKY SKRT/LEGS	1	9.99	5.33
3.26	GBB965FL23	ESS RAINDROP LEGGING	1	7.99	3.26
3.69	GBB971FL23	RUCHED STRIPE LEGGING	1	9.99	3.69
3.44	GBB981FL23	RUFFLED FUNTASIA PANT	1	7.99	3.44
3.18	GBB993WT13	ESS TEA STRIPE LEGGING	1	9.99	3.18
3.32	GBB995FL23	ESS WIDE STRIPE LEGGING	1	9.99	3.32
8.13	GBD3289SPT4	LS ORIGAMI HOODED DRS/PLT	1	9.99	8.13
6.64	GBD3932SP14	3/4 SLV DRESS W/FL MSH SK	1	9.99	6.64
7.2	GBD498SPT3	EMBR DRESS/MIX STRPE SKRT	1	9.99	7.2
6.48	GBD551SPT3	SS STRPE B/F DRS/FLR PKTS	1	9.99	6.48
6.34	GBD916FL13	LS SPRNKL STP SPOT DRESS	1	9.99	6.34
5.03	GBD996FL23	FUNTASIA CORD DRESS	1	9.99	5.03
7.93	GBO496SPT3	SLB FRCH TER ASSY CWL JKT	1	7.99	7.93
3.61	GBO647SP13	ESS SLUB CARDIGAN	1	5.99	3.61
3.37	GBT248WT13	ESS STP/DOILY LACE TUNIC	1	5.99	3.37
4.16	GBT264WT13	STUDDDED APPLIQUE TOP	1	9.99	4.16
3.12	GBT271WT13	ESS BOBBN FLRL/ASYM TUNIC	1	7.99	3.12
4.42	GBT290HLD3	PINNY SPOT FLC APPLQ TUNI	1	9.99	4.42
2.97	GBT3769SP24	ESS BIRDY TUNIC TOP	1	5.99	2.97
3.28	GBT3806SP24	EMB MESH HI-LO TUNIC	1	9.99	3.28
4.5	GBT465SPT3	SLUB STRIPED HOODY	1	7.99	4.5
4.16	GBT595SP13	EMB FLR TRIM GRAPHI TUNIC	1	7.99	4.16
3.92	GBT649SP13	SLUB TUNIC/ANGLAISE RUFFL	1	7.99	3.92
3.53	GBT734SU23	NEON EMB BEACH BALL TUNIC	1	5.99	3.53
3.54	GBT852FL13	JIE JIE TOP	1	8.99	3.54
3.17	GBT913FL13	ESS SJ SOLID TOP/ BUTTONS	1	9.99	3.17

4.21	GBT917FL13	LS LYC TUNIC/SPRINKLE STP	1	9.99	4.21
3.32	GBT953FL23	ESS FUNTASIA TUNIC	1	9.99	3.32
3.44	GBT967FL23	ESS RAINDROP FLORAL TUNIC	1	9.99	3.44
4.07	GKB274SPT3	NOSTLG FLR/SIDE STRPE LEG	1	9.99	4.07
4.32	GKB314SPT3	SLD/STRPE BELL/STRPE BOW	1	9.99	4.32
4.22	GKB363SP13	ESS CRISS CROS RUFFL PANT	1	4.99	4.22
3.76	GKB3762SP24	ESS SWIRL CAPRI	1	7.99	3.76
5.96	GKB3811SP24	LWN SKRT W PRNT FRLS	1	9.99	5.96
4.25	GKB411SP23	STRIPED CAPRI/PRINT FRILL	1	9.99	4.25
4.46	GKB461SPT2	AFRICAN SPOT LEGGING	1	9.99	4.46
6.45	GKB553SPT2	AFRICAN SPOT SKIRT	1	9.99	6.45
4.39	GKB672SP12	PRT TRIM CAPRI W/ ANGLAIS	1	5.99	4.39
3.96	GKB730FL13	SPRNKL STP/FAWN PRNT PANT	1	9.99	3.96
5.42	GKB733FL13	MIXED PRINT KNIT SKIRT	1	9.99	5.42
3.96	GKB744FL13	SPORTY MIX LEG SPOT PANT	1	9.99	3.96
3.55	GKB810WT13	ESS TEA STRIPE LEGGING	1	9.99	3.55
5.25	GKB819SU12	LAWN ETHNO DAISY PEDAL	1	5.99	5.25
5.05	GKB853SU12	MISMATCHED PRINT SHORT	1	1.99	5.05
6.87	GKB871WT13	VELOUR SKIRT	1	5.99	6.87
6.02	GKB881WT13	PIECED PRINT SKIRT	1	9.99	6.02
8.13	GKD220WTR2	DMND/HOODY DRSS/CRD SKRT	1	9.99	8.13
7.56	GKD267SPT3	LS STRPE B/F DRS/FLR PKTS	1	9.99	7.56
6.36	GKD638FLT3	SS LOVE SPOT DRESS	1	9.99	6.36
9.49	GKD869WT23	HOODED LACE OVERLAY DRESS	1	9.99	9.49
10.21	GKO803FL23	FLC CORD ZIP UP HOODY	1	9.99	10.21
15.1	GKO844WT13	SPARKLY SWEATER CARDIGAN	1	9.99	15.1
4.34	GKT307SP13	ESS STRIPED TUNIC	1	4.99	4.34
3.84	GKT358SP13	ESS SPOT/ASTON FLR TUNIC	1	5.99	3.84
3.91	GKT367SP13	JIE JIE ON A BIKE TEE	1	7.99	3.91
3.78	GKT374SP13	ESS SWEET BIKE TUNIC	1	5.99	3.78
4.59	GKT378SP13	EMB FLR TRIM GRAPHI TUNIC	1	7.99	4.59
4.43	GKT3815SP24	SPOTTY NETTING TRM TOP	1	9.99	4.43
6.46	GKT3823SP24	MIXED PRINT PIECED TUNIC	1	9.99	6.46
7.57	GKT401SP23	LACE OVERLAY TUNIC	1	7.99	7.57
3.77	GKT4104SU14	ESS SLB-PEBBLE SLVS TUNIC	1	5.99	3.77
3.77	GKT589FLT3	SS MINU CAT TUNIC	1	5.99	3.77
4.72	GKT609SU23	PRINT PATCHWORK TUNIC	1	7.99	4.72
5	GKT612SU23	SS LAWN TEE W/SLUB RUFFLE	1	7.99	5
3.69	GKT702SU12	ESS B-FLY GRAPHIC TUNIC	1	7.99	3.69
3.58	GKT725FL13	ESS SJ SOLID TOP W/BUTTON	1	9.99	3.58
3.83	GKT736FL13	ESS SLUB DEER TOP	1	9.99	3.83
5.19	GKT741FL13	LS MIXED PRINT TUNIC	1	9.99	5.19
3.69	GKT746SU12	ESS SLD TOP W/ FLRL FRILL	1	7.99	3.69
4.33	GKT832WT23	ESS DOILY LACE TUNIC	1	5.99	4.33
4.21	GKT840WT23	JIE JIE TEE	1	9.99	4.21
5.04	GKT938HLD3	PIECED PRINT TUNIC	1	9.99	5.04
4.31	GTA2116FL24	SOLID SWEATER BEANIE	1	18.95	4.31

8.11	GTB046HLD3	SWTR TRIM LEGWARM LEGGING	1	9.99	8.11
8.37	GTD009FL23	STRIPED SLV W/ ASSYM DRSS	1	9.99	8.37
7.9	GTT2004SU14	SPLIT BODICE LAWN TUNIC	1	9.99	7.9
8.29	GTT2031SU24	RUFFLED TUNIC W/ EMB	1	9.99	8.29
2.31	LBA3389SPT4	EXPRESS STRIPE BOOTIES	1	2.99	2.31
2.9	LBA3391SPT4	EXPRS STP EARFLAP BEANIE	1	5.99	2.9
2.42	LBA503WT13	FAUX TIE BOOTIES	1	5.99	2.42
4.73	LBB3416SP24	DENIM CUFF PANT	1	9.99	4.73
4.06	LBB438FL23	CORD WALE PANT	1	9.99	4.06
6.16	LBB4505SU14	CAPTAINS PLAID DUNGAREE	1	9.99	6.16
5.81	LBG3382SPT4	STP BOTTOM SUSPENDER BG	1	9.99	5.81
5.81	LBG3387SPT4	SKTCH TRAIN STP PCKT BG	1	9.99	5.81
6.3	LBG3423SP24	AZTEX GIRAFFE BG	1	9.99	6.3
5.99	LBG367FL13	STRIPED HOODY BABYGROW	1	9.99	5.99
4.44	LBT080SPT3	STRIPE POLO	1	7.99	4.44
2.06	LGA3177SP14	SPLTR SPOT MSH BOW BEANIE	1	4.99	2.06
2.43	LGA3976SU24	MESH ROSE BOOTIES	1	5.99	2.43
2.4	LGA4493SU14	ABBY ZIGGY BOOTIES	1	6.99	2.4
4.06	LGB436FL23	BOW PCKT WALE CORD PANT	1	8.99	4.06
3.26	LGB481FL23	RUFFLE BACK PANT	1	9.99	3.26
5.07	LGD201SU13	LAWN EMB DRESS	1	9.99	5.07
6.3	LGD3931SU14	2 IN 1 LAWN ZIGGY DRESS	1	9.99	6.3
5.02	LGD397FL23	JAS FLORAL BUBBLE DRESS	1	9.99	5.02
5.32	LGG264SP23	STRIPE DOT ANGLA RUFFL BG	1	9.99	5.32
8.55	LGG449WT13	VLR HEART LACE SKIRT BG	1	9.99	8.55
5.84	LGG457WT13	SNOWFALL SPOT MESH SKT BG	1	9.99	5.84
4.92	LGT3297SPT4	FLR GARDEN APPQ FRL TUNIC	1	9.99	4.92

35051 526,065.67 197,026.86

## **EXHIBIT 5.2(b)(2)**

**In-Transit Merchandise:**

**None**

# **EXHIBIT 8.1**



### **SALE GUIDELINES**

1. The Sale shall be conducted so that the Stores in which sales are to occur will remain open no longer than during the normal hours of operation provided for in the respective leases for the Stores.

2. The Sale shall be conducted in accordance with applicable state and local "Blue Laws", where applicable, so that no Sale shall be conducted on Sunday unless the Merchant had been operating such Store on a Sunday.

3. On "shopping center" property, the Agent shall not distribute handbills, leaflets or other written materials to customers outside of any Store's premises, unless permitted by the lease or, if distribution is customary in the "shopping center" in which such Store is located; provided that Agent may solicit customers in the Stores themselves. On "shopping center" property, the Agent shall not use any flashing lights or amplified sound to advertise the Sale or solicit customers, except as permitted under the applicable lease or agreed to by the landlord.

4. At the conclusion of the Sale, the Agent shall vacate the Stores and the Distribution Center in broom clean condition, and shall leave the locations in the same condition as on Sale Commencement Date, ordinary wear and tear excepted, in accordance with Section 6 of the Agency Agreement, provided, however, the Merchant and the Agent hereby do not undertake any greater obligation than as set forth in an applicable lease with respect to a Store or the Distribution Center.

5. The Merchant and the Agent may advertise the Sale as a "going out of business", "store closing", "sale on everything", or similar themed sale.

6. Agent shall be permitted to utilize display, hanging signs, and interior banners in connection with the Sale; provided, however, that such display, hanging signs, and interior banners shall be professionally produced and hung in a professional manner. The Merchant and the Agent shall not use neon or day-glo on its display, hanging signs, or interior banners. Furthermore, with respect to enclosed mall locations, no exterior signs or signs in common areas of a mall shall be used unless otherwise expressly permitted in these Sale Guidelines. Nothing contained herein shall be construed to create or impose upon the Agent any additional restrictions not contained in the applicable lease agreement. In addition, the Merchant and the Agent shall be permitted to utilize exterior banners at (i) non-enclosed mall Stores and (ii) enclosed mall Stores to the extent the entrance to the applicable Store does not require entry into the enclosed mall common area; provided, however, that such banners shall be located or hung so as to make clear that the Sale is being conducted only at the affected Store, shall not be wider than the storefront of the Store, and shall not be larger than 4 feet x 40 feet. In addition, the Merchant and the Agent shall be permitted to utilize sign walkers and street signage in a safe and professional manner and in accordance with the terms of the Approval Order. Nothing contained herein shall be construed to create or impose upon the Agent any additional restrictions not contained in the applicable lease agreement.

7. Conspicuous signs shall be posted in the cash register areas of each of the affected Stores to effect that "all sales are final."

8. Except with respect to the hanging of exterior banners, the Agent shall not make any alterations to the storefront or exterior walls of any Stores.

9. The Agent shall not make any alterations to interior or exterior Store lighting. No property of the landlord of a Store shall be removed or sold during the Sale. The hanging of exterior banners or in-store signage and banners shall not constitute an alteration to a Store.

10. The Agent shall keep Stores' premises and surrounding areas clear and orderly consistent with present practices.

11. Subject to the provisions of the Agency Agreement and the Approval Order, the Agent shall have the right to sell all Merchant-owned furniture, fixtures, and equipment located at the Stores and Distribution Center (the "Merchant FF&E"). The Agent may advertise the sale of the Merchant FF&E in a manner consistent with these Sale Guidelines. The purchasers of any Merchant FF&E sold during the Sale shall be permitted to remove the Merchant FF&E either through the back shipping areas at any time, or through other areas after store business hours. For the avoidance of doubt, as of the Sale Termination Date the Agent may abandon, in place and without further responsibility or obligation, any unsold Merchant FF&E located at a Store, the Distribution Center and/or corporate offices. Any abandoned Merchant FF&E left in a Store, the Distribution Center and/or the corporate offices after the underlying lease is rejected shall be deemed abandoned to the landlord, with the landlord having a right to dispose of the same as the landlord chooses without any liability whatsoever on the part of the landlord to any party and without waiver of any damage claims against the Merchant.

12. The Agent shall be entitled to include Additional Agent Merchandise in the Sale in accordance with the terms of the Approval Order and the Agency Agreement.

13. At the conclusion of the Sale at each Store, pending assumption or rejection of applicable leases, the landlords of the Stores shall have reasonable access to the Stores' premises as set forth in the applicable leases. The Merchant, the Agent and their agents and representatives shall continue to have exclusive and unfettered access to the Stores.

14. Post-petition rents shall be paid by the Merchant as required by the Bankruptcy Code until the rejection or assumption and assignment of each lease. Agent shall have no responsibility therefor.

15. The rights of landlords against Merchant for any damages to a Store or the Distribution Center shall be reserved in accordance with the provisions of the applicable lease.

16. If and to the extent that the landlord of any Store affected hereby contends that the Agent or Merchant is in breach of or default under these Sale Guidelines, such landlord shall email or deliver written notice by overnight delivery on the Merchant's counsel and the Agent's counsel as follows:

If to the Merchant:

Naartjie Custom Kids, Inc.  
3676 W California Ave., Suite D-100  
Salt Lake City, UT 84104  
Attn: \_\_\_\_\_  
Tel: \_\_\_\_\_  
Email: \_\_\_\_\_

With a copy to (which shall not constitute notice):

Dorsey & Whitney LLP  
136 South Main Street  
Suite 1000  
Salt Lake City, UT 84101-1655  
Attn: Annette W. Jarvis, Esq.  
Tel: (801) 933-7360  
Email: [jarvis.annette@dorsey.com](mailto:jarvis.annette@dorsey.com)

If to the Agent:

Great American Group, LLC  
21860 Burbank Blvd., Suite 300 South  
Woodland Hills, CA 91367  
Attn: Mark P. Naughton  
Tel: 847 943 2086  
Email: [mnaughton@greatamerican.com](mailto:mnaughton@greatamerican.com)

17. To the extent there are any inconsistencies between these Sale Guidelines and the Agency Agreement, the terms of the Agency Agreement shall control. To the extent there are any inconsistencies between these Sale Guidelines and the Approval Order, the terms of the Approval Order shall control.

## **EXHIBIT 10.1(b)**

**The below described is SIGNED.**

Annette W. Jarvis (Utah State Bar No. 01640)

Peggy Hunt (Utah State Bar No. 606)

Michael F. Thomson (Utah State Bar No. 01640)

Jeffrey M. Armington (Utah State Bar No. 01640)

**Dated: October 1, 2014**

**DORSEY & WHITNEY LLP**

136 South Main Street, Suite 1000

Salt Lake City, UT 84101-1685

Tel: (801) 933-7360

Fax: (801) 933-7373

Email: jarvis.annette@dorsey.com

hunt.peggy@dorsey.com

thomson.michael@dorsey.com

armington.jeff@dorsey.com

*William J. Thurman*

**WILLIAM T. THURMAN**

**U.S. Bankruptcy Judge**



*Proposed Attorneys for Naartjie Custom Kids, Inc.*

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION**

In re:

NAARTJIE CUSTOM KIDS, INC.,

Debtor.

Bankr. Case No. 14-29666

Chapter 11

The Honorable William T. Thurman

**ORDER (I)(A) AUTHORIZING ENTRY INTO AGENCY AGREEMENT,  
(B) AUTHORIZING BID PROTECTIONS, (C) AUTHORIZING BIDDING  
PROCEDURES AND AUCTION AND (D) SCHEDULING SALE HEARING AND  
APPROVING NOTICE THEREOF AND (II) GRANTING RELATED RELIEF**

Upon consideration of the motion (the "Motion")<sup>1</sup> of Naartjie Custom Kids, Inc., debtor and debtor in possession in the above-captioned case (the "Debtor"), for entry of an order (this "Bidding Procedures Order") (I)(A) authorizing entry into that certain Agency Agreement (the "Stalking Horse Agreement") with the joint venture comprised of Gordon Brothers Retail

<sup>1</sup> Each capitalized term used but not defined herein shall have the meaning ascribed to such term in the Motion or in the Stalking Horse Agreement, as applicable.

Partners, LLC and Hilco Merchant Resources, LLC (collectively, the “Stalking Horse Bidder”); (B) authorizing the proposed Bid Protections (as defined below) for the Stalking Horse Bidder; (C) authorizing the bidding procedures (the “Bidding Procedures”), substantially in the form attached hereto as Exhibit 1, and setting the time, date and place of the auction (“Auction”) in connection with the sale (the “Sale”) of the Debtor’s Assets free and clear of all claims (as defined in section 101(5) of the Bankruptcy Code), as more fully described and except to the extent identified in the Stalking Horse Agreement or the asset purchase agreement of any other Successful Bidder (as defined in the Bidding Procedures), as applicable; (D) approving the form of notice of the Auction (the “Auction Notice”), substantially in the form attached hereto as Exhibit 2; (E) setting a hearing (the “Sale Hearing”) for the Sale, to be held on October 3, 2014; and (II) granting certain related relief; and it appearing that the relief requested is in the best interests of the Debtor’s estate, its creditors, and other parties-in-interest; and it appearing that this Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and it appearing that this Motion is a core proceeding pursuant to 28 U.S.C. § 157; and proper and adequate notice of the Motion and opportunity for objection having been given, with all objections having been resolved, withdrawn, overruled, or sustained as the case may be; and it appearing that no other notice need be given; and after due deliberation and sufficient cause therefore;

**IT IS HEREBY FOUND AND DETERMINED THAT:<sup>2</sup>**

A. The Court has jurisdiction over the Motion pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding pursuant to 28 U.S.C. §§ 157(b)(2). Venue is proper in

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<sup>2</sup> Pursuant to Bankruptcy Rule 7052, made applicable to this proceeding by Bankruptcy Rule 9014, findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact, as appropriate.

this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

B. Notice of the Motion, including the proposed entry of the Bidding Procedures Order, the Bidding Procedures, and the hearing to consider entry of this Bidding Procedures Order (the “Bidding Procedures Hearing”) has been provided as set forth in the Motion. The Debtor’s notice of the Motion, the proposed entry of the Bidding Procedures Order, the Bidding Procedures, and Bidding Procedures Hearing was appropriate and reasonably calculated to provide all interested parties with timely and proper notice under Bankruptcy Rules 2002, 4001, 6004 and 6006, and no other or further notice of, or hearing on, the Motion or this Bidding Procedures Order is required.

C. Entry into the Stalking Horse Agreement with the Stalking Horse Bidder is in the best interests of the Debtor, its estate, creditors, and other parties-in-interest and, based on the information set forth in the Motion and presented to this Court, is an appropriate exercise of the Debtor’s business judgment. The Stalking Horse Agreement will enable the Debtor to secure an adequate consideration floor for the Auction and will provide a clear benefit to the Debtor’s estate and all other parties-in-interest.

D. The form of the Stalking Horse Agreement is hereby approved and is appropriate and reasonably calculated to enable the Debtor and other parties-in-interest to easily compare and contrast the differing terms of the bids presented at the Auction.

E. The Debtor has demonstrated a compelling and sound business justification for authorizing the payment of the Bid Protections set forth in Section 16.12 of the Stalking Horse Agreement to the Stalking Horse Bidder, as follows:

- a. the Bid Protections are the product of negotiations between the Debtor and the Stalking Horse Bidder conducted in good faith and at arm’s length, and the Stalking



Horse Agreement (including the Bid Protections) is the culmination of a process undertaken by the Debtor and its professionals to negotiate a transaction with a bidder who was prepared to pay the highest or otherwise best purchase price to date for the Debtor's assets to maximize the value of the Debtor's estate;

b. the Bid Protections are an actual and necessary cost and expense of preserving the Debtor's estate; and

c. the Bid Protections are fair, reasonable and appropriate in light of, among other things, the size and nature of the proposed Sale under the Stalking Horse Agreement, the substantial efforts that have been and will be expended by the Stalking Horse Bidder, notwithstanding that the proposed sale is subject to higher or better offers, and the substantial benefits the Stalking Horse Bidder has provided to the Debtor, its estate and creditors and all parties in interest herein, including, among other things, by increasing the likelihood that the Debtor will receive the best possible price for its assets.

F. The Bidding Procedures, substantially in the form attached hereto as Exhibit 1, are fair, reasonable and appropriate and are designed to maximize the value of the Debtor's estate.

G. The Auction Notice, substantially in the form attached hereto as Exhibit 2, is appropriate and reasonably calculated to provide all interested parties with timely and proper notice of the Bidding Procedures, the Auction (if necessary), the Sale Hearing, and any and all objection deadlines, and such Auction Notice having been provided as set forth in the Motion, no other or further notice is required.

H. The Sale does not require the appointment of a consumer privacy ombudsman pursuant to section 363(b)(1) of the Bankruptcy Code.

I. No finding or ruling is made in this Bidding Procedures Order as to the adequacy of any proposed transaction, it being intended that such approval will be sought at the Sale Hearing.

J. The entry of this Bidding Procedures Order is in the best interests of the Debtor, its estate and creditors, and all other parties-in-interest in the Debtor's chapter 11 case.

**IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:**

1. The Motion is **GRANTED** as set forth below.
2. All objections to the relief requested in the Motion with respect to the Bidding Procedures that have not been withdrawn, waived or settled as announced at the Bidding Procedures Hearing, or resolved by stipulation signed by the Debtor and filed with this Court, are resolved as provided in this Order.
3. The Debtor is authorized to enter into the Stalking Horse Agreement and all of its terms (including the Bid Protections set forth in Section 16.12 of the Stalking Horse Agreement) are hereby APPROVED, and fully incorporated into this Bidding Procedures Order, and shall apply with respect to the proposed Sale of the Assets. The Debtor is authorized to take any and all actions necessary or appropriate to implement the Stalking Horse Agreement.
4. The Bidding Procedures, in the form annexed hereto as Exhibit 1, are hereby APPROVED, and fully incorporated into this Bidding Procedures Order, and shall apply with respect to the proposed Sale of the Assets. The Debtor is authorized to take any and all actions necessary or appropriate to implement the Bidding Procedures.
5. The Secured Lender and the Stalking Horse Bidder are deemed Qualified Bidders under the Bidding Procedures and shall be permitted to participate and bid at the Auction.

6. The Auction Notice, substantially in the form attached hereto as Exhibit 2, is deemed good and sufficient notice of the Bidding Procedures, the Auction and the Sale Hearing, and the associated objection periods are reasonably calculated to provide notice to any affected party and afford the affected party the opportunity to exercise any rights affected by the Motion as it relates to the Auction and Sale Hearing.

7. The Debtor is authorized (i) to conduct the Auction with respect to all or some of the Assets. The Auction, if any, shall be conducted at the office of Dorsey & Whitney LLP, 136 South Main Street, Suite 1000, Salt Lake City, UT 84101-1685 (the "Auction Site") at 10:00 a.m. (prevailing Mountain time) on October 2, 2014 (the "Auction Date"), or at such other place and time or later date as determined by the Debtor, in consultation with Salus Capital Partners, LLC, Debtor's pre-petition and post-petition lender (the "Secured Lender"), and the Official Committee of Unsecured Creditors (the "Committee"). The Debtor shall notify each bidder that has submitted a Competing Bid and expressed its intent to participate in the Auction as set forth in the Bidding Procedures. The Debtor is authorized, subject to the terms of this Bidding Procedures Order, to take all actions necessary, in the discretion of the Debtor, and following consultation with the Secured Lender and the Committee, to conduct and implement such Auction.

8. The Debtor, following consultation with the Secured Lender and the Committee, may (i) select, in its business judgment, pursuant to the Bidding Procedures, the highest and/or otherwise best offer(s) and the Successful Bidder(s), and (ii) reject any bid that, in the Debtor's business judgment, is (a) inadequate or insufficient, (b) not in conformity with the requirements of the Bankruptcy Code, the Bankruptcy Rules or the Bidding Procedures, or (c) contrary to the best interests of the Debtor and its estate, creditors, interest holders or parties-in-interest.

9. The failure to specifically include or reference any particular provision, section or article of the Bidding Procedures in this Bidding Procedures Order shall not diminish or impair the effectiveness of such procedures, it being the intent of this Court that the Bidding Procedures be authorized and approved in their entirety.

10. The Bid Protections set forth in the Stalking Horse Agreement, including the (i) Break-Up Fee, (ii) Expense Reimbursement (including reimbursement of Signage Costs), and (iii) the Minimum Overbid Increment, ((i)-(iii) being collectively defined herein as the “Bid Protections”), are a reasonable inducement for the Stalking Horse Bidder’s offer to serve as Debtor’s exclusive agent to conduct the Sale on the terms set forth in the Stalking Horse Agreement and compensation for the risks and lost opportunity costs incurred by the Stalking Horse Bidder.

11. Payment to the Stalking Horse Bidder of the Break-Up Fee and Expense Reimbursement (including reimbursement of Signage Costs) (i) is an actual and necessary cost and expense of preserving the Debtor’s estate within the meaning of section 503(b) of the Bankruptcy Code entitled to super-priority status, (ii) is of substantial benefit to the Debtor’s estate, (iii) is reasonable and appropriate, including in light of the size and nature of the proposed Sale and the efforts that have been and will be expended by the Stalking Horse Bidder, notwithstanding that the proposed Sale is subject to higher or better offers, (iv) was negotiated on an arm’s-length basis and in good faith, and (v) is necessary to ensure that Stalking Horse Bidder will continue to be bound to the offer contained in the Stalking Horse Agreement.

12. The Bid Protections are hereby approved and, where applicable, shall be paid to the Stalking Horse Bidder as set forth in Section 16.12 of the Stalking Horse Agreement.

13. Pursuant to sections 105, 363, 364, 503, 506 and 507 of the Bankruptcy Code, the Debtor is hereby authorized to pay, without further order of this Court, the Break-Up Fee and Expense Reimbursement (including reimbursement of Signage Costs), pursuant to the terms and conditions set forth in the Stalking Horse Agreement and the Bidding Procedures.

14. The Break-Up Fee and Expense Reimbursement (including reimbursement of Signage Costs) shall be the sole remedy of the Stalking Horse Bidder if the Stalking Horse Agreement is terminated under circumstances where the Bid Protections are payable. Anything to the contrary notwithstanding, the Debtor shall not modify or amend the Bidding Procedures where the effect would be to waive any requirement that is included in the Bid Protections.

15. No person or entity, other than the Stalking Horse Bidder, shall be entitled to any expense reimbursement, break-up fee, “topping,” termination, or other similar fee or payment.

16. The Debtor is authorized and empowered to take such actions as may be necessary to implement and effect the terms and requirements established under this Bidding Procedures Order.

17. A Sale Hearing to approve the Sale of the Assets to any Successful Bidder(s) shall be held on **October 3, 2014 at 10:00 a.m.** (prevailing Mountain Time), unless otherwise continued upon request by the Debtor (in consultation with the Secured Lender, the Stalking Horse Bidder, and the Committee) or otherwise ordered by the Court. Objections, if any, to the Sale must be filed by **October 2, 2014 at 4:00 p.m.** (prevailing Mountain Time) (the “Sale Objection Deadline”) and served on: (a) counsel to the Stalking Horse, Reimer & Braunstein LLP, Times Square Tower, Seven Times Square, Suite 2506, New York, NY 10036, Attn: Steven E. Fox, Esq., email: sfox@riemerlaw.com; (b) counsel to the UCC, Pachulski Stang Ziehl & Jones LLP, 10100 Santa Monica Blvd., 13th Floor, Los Angeles, California 90067-4003 Attn:

Jeffrey N. Pomerantz, email: [jpomerantz@pszlaw.com](mailto:jpomerantz@pszlaw.com); (c) counsel for the Debtor, Stroock & Stroock & Lavan, LLP, 2029 Century Park East, Suite 1600, Los Angeles, CA 90067 Attn: Frank A. Merola, email: [fmerola@stroock.com](mailto:fmerola@stroock.com); (d) any Successful Bidder that is not the Stalking Horse; (e) the Office of the United States Trustee for the District of Utah; and (f) counsel to the Secured Lender.

18. This Bidding Procedures Order shall be binding upon and inure to the benefit of the Stalking Horse Bidder, the Successful Bidder, and their respective affiliates, successors, and assigns, and the Debtor, including any trustee or other fiduciary appointed for the Debtor's estate, whether in this chapter 11 case or any subsequent bankruptcy case or upon dismissal of this chapter 11 case.

19. The fourteen-day stay of effectiveness of this Order under Bankruptcy Rules 6004(h) and 6006(d) is hereby waived. This Bidding Procedures Order shall be effective and enforceable immediately upon its entry on the docket in the Debtor's chapter 11 case.

20. This Court shall retain jurisdiction with respect to all matters arising from or related to the implementation or interpretation of this Bidding Procedures Order, including, but not limited to, any matter, claim or dispute arising from or relating to the Break-Up Fee, the Stalking Horse Agreement, the Bidding Procedures and the implementation of this Bidding Procedures Order.

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(END OF DOCUMENT)

# **EXHIBIT 1**



## **BIDDING PROCEDURES**

Set forth below are the bidding procedures (the “**Bidding Procedures**”) to be employed with respect to the sale (the “**Sale**”) of the following classes of assets (each, an “**Asset Class**” and collectively, the “**Assets**”) of Naartjie Custom Kids, Inc., on behalf of itself and as debtor in possession (the “**Debtor**”) in connection with the chapter 11 case pending in the United States Bankruptcy Court for the District of Utah (the “**Bankruptcy Court**”), case number 14-29666: (i) Merchandise (as defined below) and (ii) Owned FF&E (as defined below).

### **ANY PARTY INTERESTED IN BIDDING ON THE ASSETS SHOULD CONTACT THE DEBTOR’S ADVISORS, AS FOLLOWS:**

**Dorsey & Whitney LLP**, Annette W. Jarvis Esq. (jarvis.annette@dorsey.com); and **Stroock & Stroock & Lavan LLP**, Frank A. Merola (fmerola@stroock.com).

#### **A. Agency Agreement and Sale**

In connection with the Sale, the Debtor and a joint venture comprised of Hilco Merchant Resources, LLC and Gordon Brothers Retail Partners, LLC (collectively, the “**Stalking Horse**”) have entered into that certain Agency Agreement (the “**Stalking Horse Agency Agreement**”), pursuant to which the Stalking Horse will, among other things, serve as the Debtor’s exclusive agent to sell the Debtor’s Merchandise (as defined in the Stalking Horse Agency Agreement) located at (or to be shipped to) all of the Debtor’s retail locations and distribution center located within the United States (collectively, the “**Stores**”), by means of a “going-out-of business”, “store closing” or similar themed sale at the Stores, and, if requested by the Stalking Horse, through its e-commerce platform (the “**Sale**”), and (b) at the Debtor’s election, dispose of any owned fixtures, furnishings and equipment (the “**Owned FF&E**”).

The ability to undertake and consummate the Sale pursuant to the Stalking Horse Agency Agreement shall be subject to competitive bidding as set forth herein and approval by the Bankruptcy Court. The Debtor may consider bids for all or a portion of the Assets in a single bid from a single bidder, or multiple bids from multiple bidders, including bids on individual Asset Classes.

#### **B. The Bidding Procedures**

##### **1. Provisions Governing Qualifications of Bidders**

Unless otherwise ordered by the Bankruptcy Court, prior to **4:00 p.m. prevailing Mountain Time on October 1, 2014** (the “**Bid Deadline**”), each party that wishes to participate in the bidding process (a “**Potential Bidder**”) must deliver the following to the Notice Parties (defined below):

- (a) a written disclosure of the identity of each party, including involvement in any joint venture, that will be bidding (or participating in a bid) on the Assets or certain Asset Classes;

- (b) adequate assurance information, including (i) adequate information (in the Debtor's reasonable business judgment) about the financial condition of the Potential Bidder, such as federal tax returns for the previous two years, a current financial statement, and/or current bank account statements; and (ii) information demonstrating (in the Debtor's reasonable business judgment) that the Potential Bidder has the financial capacity to consummate the proposed transaction;
- (c) an executed confidentiality agreement in form and substance satisfactory to the Debtor, which will inure to the benefit of any purchaser of the Assets or certain Asset Classes; and
- (d) a letter summarizing the key terms of the Bidders bid, and the terms and conditions of the Qualified Bidder Agreement being submitted simultaneously therewith.

A Potential Bidder that the Debtor determines in its reasonable business judgment, after consultation with Salus Capital Partners, LLC (the "**Secured Lender**"), and the official committee of unsecured creditors (the "**Committee**"), is likely (based on availability of financing, experience and other considerations) to be able to consummate the sale, will be deemed a "**Qualified Bidder**." The Debtor will provide access to due diligence only to those parties it believes, in the exercise of its reasonable business judgment, are pursuing a proposed transaction in good faith.

## **2. Due Diligence**

The Debtor will afford any Qualified Bidder such due diligence access or additional information as the Debtor deems appropriate, in its reasonable discretion.

The due diligence period will extend through and include the date of the Auction (defined below); *provided, however*, that any Competing Bid (defined below) submitted will be irrevocable until the selection of the Successful Bidder (defined below) and the Back-Up Bidder (defined below) as described herein.

## **3. Provisions Governing Competing Bids**

A bid will be considered a competing bid (a "**Competing Bid**") only if the bid is submitted by a Qualified Bidder and complies with all of the following:

- (a) satisfies all of the requirements provided for in Section 16.12 of the Stalking Horse Agency Agreement, including that such bid must (i) be in an amount greater than (x) the Guaranty Percentage, plus (y) \$105,000,<sup>1</sup> plus (z) an additional overbid amount equal to not less than 1.0% of the

<sup>1</sup> The Stalking Horse will be permitted to credit bid the Bid Protections (in an amount not greater than \$105,000) until such time as the Guaranty Percentage for the bids reaches 82%. After the bidding reaches this 82% threshold then the Bid Protections will no longer be credited in the bidding process.

aggregate Cost Value of the Merchandise, and (ii) contain the agreement by the Qualified Bidder to reimburse the Debtor for the Signage Costs;<sup>2</sup>

- (b) is accompanied by (i) in the case of Bidders submitting a bid to serve as the Debtor's exclusive agent to conduct the Sale and, at the Debtor's election, dispose of the Owned FF&E, a mark-up of the Stalking Horse Agency Agreement; or (ii) in the case of a Bidder submitting a bid to purchase one or more of the Asset Classes, an asset purchase agreement, identifying with specificity the Asset Classes upon which such Bidder is submitting is bid and the liabilities and obligations to be assumed by the Bidder (as the case may be, the **"Qualified Bidder Agreement"**), including a copy of such Qualified Bidder Agreement marked to show all changes from the Stalking Horse Agency Agreement;
- (c) discloses any connection or agreements with the Debtor, the Stalking Horse, the Secured Lender, any other known Potential Bidder and/or any officer, director or equity security holder of the Debtor;
- (d) includes a signed writing that the Qualified Bidder's offer is irrevocable until the selection of the Successful Bidder and the Back-Up Bidder; *provided that* if such Qualified Bidder is selected as the Successful Bidder or Back-Up Bidder, its offer will remain irrevocable until the date that is ten business days after the commencement of the Sale;
- (e) contains written confirmation that there are no conditions precedent to the Qualified Bidder's ability to enter into a definitive agreement, including, but not limited to, any additional due diligence, inventory evaluation or financing conditions, and that all necessary approvals have been obtained prior to the date of submission of the bid;
- (f) includes evidence, in form and substance reasonably satisfactory to the Debtor, of authorization and approval from the Qualified Bidder's board of directors (or comparable governing body) with respect to the submission, execution, delivery and closing of the Stalking Horse Agency Agreement or Qualified Bidder Agreement;
- (g) includes a duly authorized and executed copy of a Qualified Bidder Agreement (including all exhibits and schedules thereto) and proposed Sale Order, together with copies marked to show any amendments and modifications to (a) the Stalking Horse Agency Agreement and (b) the Sale Order proposed by the Stalking Horse;
- (h) includes written evidence of a firm, irrevocable commitment for financing, or other evidence of ability to consummate the Sale, that will allow the

<sup>222</sup> Unless otherwise defined in these Bidding Procedures, each capitalized term used in this Section 3.(a) has the meaning ascribed to such term in the Stalking Horse Agency Agreement.

Debtor to make a reasonable determination as to the Qualified Bidder's financial and other capabilities to consummate the Sale;

- (i) includes an acknowledgement and representation that the Qualified Bidder: (a) has had an opportunity to conduct any and all required due diligence regarding the Assets prior to making its offer; (b) has relied solely upon its own independent review, investigation and/or inspection of any documents and/or the Assets; (c) did not rely upon any written or oral statements, representations, promises, warranties or guaranties whatsoever, whether express or implied, regarding the Assets or the completeness of any information provided except as expressly stated in the Stalking Horse Agency Agreement or Qualified Bidder Agreement; (d) is not entitled to any expense reimbursement, break-up fee or similar type of payment in connection with its bid and (e) has (i) consented and submitted to the core jurisdiction of the Bankruptcy Court, (ii) waived and released any and all disputes or objections relating to the marketing or solicitation process, the Auction and the construction and enforcement of such party's contemplated transaction documents, and (iii) consented to the jurisdiction of the Bankruptcy Court in all respects in connection with such matters included in clause (ii) and its bid;
- (j) is accompanied by a good faith deposit in the form of a wire transfer (to a bank account specified by the Debtor), certified check or such other form acceptable to the Debtor, in an amount equal to ten percent of the value of such Qualified Bidder's Competing Bid (the "**Deposit**");
- (k) is accompanied by a letter (a) stating with specificity the Assets or Asset Classes such Qualified Bidder wishes to bid on and the liabilities and obligations to be assumed by such Qualified Bidder, (b) specifying all material terms of the bid that are substantially the same as or better than those of the Stalking Horse's bid pursuant to the terms of the Stalking Horse Agency Agreement (the "**Stalking Horse Bid**"), to the extent the bid is on the same terms and conditions as the Stalking Horse Bid, (c) stating that its offer is a *bona fide* offer that it intends to consummate if it is selected as the Successful Bidder and (d) stating that such Qualified Bidder has not engaged in any collusion with respect to the bidding process;
- (l) contains such other information as is requested by the Debtor in its sole business judgment; and
- (m) is received prior to the Bid Deadline.

The Debtor will notify each Qualified Bidder after the Bid Deadline as to whether or not *any* bids constitute Competing Bids with respect to any Asset Class and whether *such* Qualified Bidder's bid constitutes a Competing Bid. The Debtor retains the right, after

consultation with the Secured Lender and the Committee, to waive or modify the terms of the Bidding Procedures when determining which bids may be deemed Competing Bids.

**4. Bid Deadline**

A Qualified Bidder that desires to make a bid must deliver written copies of its bid to the following parties (collectively, the “**Notice Parties**”) so as to be actually received not later than the Bid Deadline of **4:00 p.m. prevailing Mountain Time on October 1, 2014**:

**Dorsey & Whitney LLP**

136 South Main Street  
Suite 1000  
Salt Lake City, UT 84101-1655  
Attn: Annette W. Jarvis, Esq.  
Email: [jarvis.annette@dorsey.com](mailto:jarvis.annette@dorsey.com)  
*Proposed Attorneys for Debtor Naartjie  
Custom Kids, Inc.*

**Stroock & Stroock & Lavan LLP**

2029 Century Park East  
Los Angeles, CA 90067-3086  
Attn: Frank Merola, Esq.  
Email: [fmerola@stroock.com](mailto:fmerola@stroock.com)  
*Proposed Special Counsel for Debtor Naartjie  
Custom Kids, Inc.*

**Greenberg Traurig, LLP**

One International Place  
Boston, MA 02110  
Attn: Jeffrey M. Wolf, Esq.  
Email: [wolfje@gtlaw.com](mailto:wolfje@gtlaw.com)  
*Attorneys for Salus Capital Partners, LLC*

**Pachulski Stang Ziehl & Jones LLP**

Jeffrey N. Pomerantz  
Bradford J. Sandler  
10100 Santa Monica Boulevard  
13th Floor  
Los Angeles, CA 90067-4003  
Email: [jpomerantz@psjlaw.com](mailto:jpomerantz@psjlaw.com)  
*Proposed Counsel for the Official Committee  
of Unsecured Creditors*

Office of The United States Trustee  
Peter J. Kuhn  
John T. Morgan  
405 South Main Street, Suite 300  
Salt Lake City, Utah 84111  
Email: [peter.j.kuhn@usdoj.gov](mailto:peter.j.kuhn@usdoj.gov)  
*Office of the United States Trustee*

The Bid Deadline may be extended by the Debtor, after consultation with the Secured Lender and the Committee.

**5. *Evaluation of Competing Bids***

A Competing Bid will be valued based upon several factors including, without limitation: (a) the amount of such bid; (b) the Assets included in such bid, (c) the risks and timing associated with consummating such bid; (d) any proposed revisions to the Stalking Horse Agency Agreement and/or the Sale Order proposed by the Stalking Horse; and (e) any other factors deemed relevant by the Debtor in its reasonable business judgment, after consultation with the Secured Lender and the Committee.

**6. *No Auction if No Competing Bids***

If the Debtor receives no Competing Bid, the Debtor will not hold the Auction and instead shall request at the Sale Hearing (defined below) that the Bankruptcy Court approve the Stalking Horse Agency Agreement.

**7. *Auction Process***

If the Debtor receives at least one Competing Bid for the Assets or any Asset Class, the Debtor will conduct an auction at **10:00 a.m. prevailing Mountain Time on October 2, 2014** (the “**Auction**”) at the offices of Dorsey & Whitney LLP, 136 South Main Street, Suite 1000, Salt Lake City, UT 84101-1685, or such other location as will be timely communicated to all Qualified Bidders. The Auction will be conducted in accordance with the following procedures:

- (a) Only the Debtor, the Committee, the Secured Lender, any Qualified Bidder that submitted a Competing Bid, and the respective advisors to each of the foregoing, will be entitled to attend the Auction, and only the Qualified Bidders will be entitled to make any bids at the Auction.
- (b) Each Qualified Bidder will be required to confirm in writing that it has not engaged in any collusion with respect to the bidding at the Auction.
- (c) As soon as practicable prior to the Auction, each Qualified Bidder that timely submitted a Competing Bid must inform the Debtor whether it intends to attend the Auction; *provided that* in the event a Qualified Bidder elects not to attend the Auction, such Qualified Bidder’s



Competing Bid nevertheless will remain fully enforceable until the selection of the Successful Bidder and the Back-Up Bidder.

- (d) As soon as practicable prior to the Auction, the Debtor, in its reasonable discretion, after consultation with the Secured Lender and the Committee, will determine which Competing Bid(s) are the highest and/or otherwise best Competing Bid(s) for (x) all of the Assets (the “**Highest and/or Best All Asset Bid**”), and/or (y) each Asset Class (each highest and/or best Competing Bid for an Asset Class, the “**Highest and/or Best Asset Class Bid**”), and will provide copies of the Highest and/or Best All Asset Bid and/or the Highest and/or Best Asset Class Bid to the other Qualified Bidders.
- (e) To the extent that there is at least one Competing Bid for an Asset Class, the bidding at the Auction will continue in increments of at least 0.10% over the Highest and/or Best Asset Class Bid (each successive bid, an “**Asset Class Overbid**”); *provided, however*, that the Debtor, after consultation with the Secured Lender and the Committee, may consider other economic factors when determining whether a Competing Bid for an Asset Class is a higher and/or better Competing Bid. An Asset Class Overbid shall remain open and binding on the Qualified Bidder(s) until and unless the Debtor accepts an alternate Competing Bid as the Highest and/or Best Asset Class Bid. During the course of the Auction, the Debtor shall, after submission of each Asset Class Overbid, promptly inform each Qualified Bidder which Asset Class Overbid reflects, in the Debtor’s view, the Highest and/or Best Asset Class Bid.
- (f) When bidding on individual Asset Classes concludes, the Debtor, after consultation with the Secured Lender and the Committee, shall determine the Highest and/or Best Asset Class Bid with respect to each Asset Class (each Highest and/or Best Asset Class Bid, the “**Winning Asset Class Bid**”). To the extent a particular Asset Class did not receive at least one Competing Bid (and accordingly, was not subject to the auction procedures set forth above), the Highest and/or Best Asset Class Bid shall be deemed to be the Stalking Horse Bid for such Asset Class, subject to the provisions of these Bidding Procedures.
- (g) If there is a Highest and/or Best All Asset Bid, after determination of each Winning Asset Class Bid, the Debtor shall hold an auction for all of the Assets. If the Winning Asset Class Bids, in the aggregate, or a Qualified Bidder for the all of the Assets, are selected as the Highest and/or Best All Asset Bid, the bidding at the Auction will continue in increments of at least 0.10% over the Highest and/or Best All Asset Bid (each successive bid, an “**All Assets Overbid**”). An All Assets Overbid shall remain open and binding on the Qualified Bidder(s) until and unless the Debtor accepts Competing Bid(s) as the Highest and/or Best All Asset Bid. During the course of the Auction, the Debtor shall, after submission of each All



Assets Overbid, promptly inform each Qualified Bidder which All Assets Overbid reflects, in the Debtor's view, the Highest and/or Best All Asset Bid. For the avoidance of doubt, Asset Class bidders may make joint All Assets Overbids.

- (h) The Debtor, after consultation with the Secured Lender and the Committee, may employ and announce at the Auction additional procedural rules that are reasonable under the circumstances for conducting the Auction; *provided that* such rules are (a) not inconsistent with these Bidding Procedures, the Bankruptcy Code or any order of the Bankruptcy Court entered in this case and (b) disclosed to each Qualified Bidder at or prior to the Auction.
- (i) Except as specifically set forth herein, for the purpose of evaluating the value of the consideration provided by each Asset Class Overbid and/or All Assets Overbid, the Debtor will give effect to any additional costs to be assumed by a Qualified Bidder and any additional costs or risks which may be imposed on the Debtor by any such Asset Class Overbid and/or All Assets Overbid.

Each Qualified Bidder and the Stalking Horse shall be deemed to have (i) consented and submitted to the core jurisdiction of the Bankruptcy Court, (ii) waived and released any and all disputes or objections relating to the marketing or solicitation process, the Auction and the construction and enforcement of such party's contemplated transaction documents, and (iii) consented to the jurisdiction of the Bankruptcy Court in all respects in connection with such matters included in clause (ii) and its bid.

## **8. Selection of Successful Bid**

Prior to the conclusion of the Auction, the Debtor, after consultation with the Secured Lender and the Committee, will review and evaluate each Competing Bid in accordance with these Bidding Procedures and determine in its reasonable business judgment which offer is the highest and/or otherwise best offer from among the Competing Bids for all of the Assets or for each of the Asset Classes submitted at the Auction (each, a "**Successful Bid**" and the bidder(s) making such bid, the "**Successful Bidder**"), and communicate to the other Qualified Bidders the identity of the Successful Bidder and the details of the Successful Bid(s). The determination of the Successful Bid(s) by the Debtor at the conclusion of the Auction will be final, subject only to approval by the Bankruptcy Court.

As soon as practicable after the Auction, (a) the Successful Bidder will complete and execute all agreements, contracts, instruments and other documents evidencing and containing the terms and conditions of the Successful Bids and (b) the Debtor will file a notice with the Bankruptcy Court identifying the Successful Bidder and the Successful Bids, which will include copies of the Stalking Horse Agency Agreement or applicable Qualified Bidder Agreement and proposed Sale Order, in each case in the forms agreed to between the Debtor and the Successful Bidder, and marked to show all amendments and modifications, if any, made to

the Stalking Horse Agency Agreement submitted by the Stalking Horse (the “**Successful Bidder Agreement**”) and the Sale Order proposed by the Stalking Horse.

The Debtor will sell the Assets to the Successful Bidder(s) pursuant to the terms of the Successful Bid(s) as set forth in each Successful Bidder Agreement if and as approved by the Bankruptcy Court at the Sale Hearing. The presentation of a particular Competing Bid to the Bankruptcy Court as a Successful Bid for approval does not constitute the Debtor’s acceptance of the Competing Bid. The Debtor will be deemed to have accepted a Competing Bid as a Successful Bid only after such bid has been approved by the Bankruptcy Court pursuant to entry of the Sale Order.

#### **9. Return of Deposits**

All Deposits will be returned to each Qualified Bidder not selected by the Debtor as the Successful Bidder no later than ten business days after the commencement of the Sale.

#### **10. Forfeit of Deposits**

A Successful Bidder that breaches any of its obligations under the applicable Successful Bidder Agreement shall forfeit its Deposit, which shall become property of the Debtor’s estate without any further order of the Bankruptcy Court. The forfeiture of the Deposit shall be in addition to any other rights, claims and remedies that the Debtor and its estate may have against such Successful Bidder, including, but not limited to, the terms of any Successful Bidder Agreement and any orders entered by the Bankruptcy Court in connection therewith.

#### **11. Back-Up Bidder**

If an Auction is conducted, the Qualified Bidder(s) with the second highest and/or otherwise best Competing Bid at the Auction for the Assets or for any Asset Class, as determined by the Debtor in the exercise of its business judgment, after consultation with the Secured Lender and the Committee, will be required to serve as a back-up bidder (a “**Back-Up Bidder**”) and keep such bid open and irrevocable until the date that is ten business days after the commencement of the Sale. Following the Sale Hearing, if the Successful Bidder fails to consummate the Sale because of a breach or failure to perform on the part of such Successful Bidder, the applicable Back-Up Bidder will be deemed to be the new Successful Bidder for the Assets or applicable Asset Class, and the Debtor will be authorized, but not required, to consummate the Sale with such Back-Up Bidder without further order of the Bankruptcy Court.

### **C. The Sale Hearing**

The Debtor will seek entry of an order (the “**Sale Order**”) from the Bankruptcy Court approving the Sale at a hearing (the “**Sale Hearing**”) no later than October 3, 2014 to request that the Bankruptcy Court approve and authorize the Sale on terms and conditions determined in accordance with these Bidding Procedures, the Auction and the executed form of the Stalking Horse Agreement or Qualified Bidder Agreement, as applicable.

## **EXHIBIT 2**

Annette W. Jarvis (Utah State Bar No. 01649)  
 Jeffrey M. Armington (Utah State Bar No. 14050)  
 Peggy Hunt (Utah State Bar No. 6060)  
 Michael F. Thomson (Utah State Bar No. 9707)

**DORSEY & WHITNEY LLP**

136 South Main Street, Suite 1000  
 Salt Lake City, UT 84101-1685  
 Telephone: (801) 933-7360  
 Facsimile: (801) 933-7373  
 Email: [jarvis.annette@dorsey.com](mailto:jarvis.annette@dorsey.com)  
[hunt.peggy@dorsey.com](mailto:hunt.peggy@dorsey.com)  
[thomson.michael@dorsey.com](mailto:thomson.michael@dorsey.com)  
[armington.jeff@dorsey.com](mailto:armington.jeff@dorsey.com)

*Proposed Attorneys for Debtor Naartjie Custom Kids, Inc.*

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**IN THE UNITED STATES BANKRUPTCY COURT  
 FOR THE DISTRICT OF UTAH, CENTRAL DIVISION**

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In re:

NAARTJIE CUSTOM KIDS, INC.,

Debtor.

Bankr. Case No. 14-29666

Chapter 11

The Honorable William T. Thurman

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**NOTICE OF HEARINGS REGARDING DEBTOR'S MOTION FOR ORDERS (I)(A)  
 AUTHORIZING ENTRY INTO AGENCY AGREEMENT, (B) AUTHORIZING BID  
 PROTECTIONS, (C) AUTHORIZING BIDDING PROCEDURES AND AUCTION AND  
 (D) SCHEDULING SALE HEARING AND APPROVING NOTICE THEREOF, (II)  
 AUTHORIZING (A) SALE OF ASSETS AND (B) STORE CLOSING SALES AND  
 (III) GRANTING RELATED RELIEF**

**AND**

**AUCTION NOTICE**

**Objection Deadline: September 29, 2014 at 4:00 p.m. (Mountain Time)  
 Bidding Procedures Hearing Date: October 1, 2014 at 10:00 a.m. (Mountain Time)  
 Auction Date: October 2, 2014 at 10:00 a.m. (Mountain Time)  
 Sale Hearing Date: October 3, 2014 at 10:00 a.m. (Mountain Time)**

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**PLEASE TAKE NOTICE** that Naartjie Custom Kids, Inc., on behalf of itself and as debtor in possession in the above-captioned case (the “Debtor”), on September 22, 2014, filed a motion for Orders (I)(A) Authorizing Entry Into Agency Agreement, (B) Authorizing Bid Protections, (C) Authorizing Bidding Procedures and Auction and (D) Scheduling Sale Hearing and Approving Notice Thereof, (II) Authorizing (A) Sale Of Assets And (B) Store Closing Sales and (III) Granting Related Relief [Docket No. 70] (the “Motion”)<sup>1</sup>.

**PLEASE TAKE FURTHER NOTICE THAT YOUR RIGHTS MAY BE AFFECTED.** You should read this Notice, as well as the Motion, and discuss them with your attorney, if you have one. If you do not have an attorney, you may wish to consult one.

**PLEASE TAKE FURTHER NOTICE** that the Court will hold a hearing at **10:00 a.m. (prevailing Mountain Time) on October 1, 2014** to consider entry of an order (the “Bidding Procedures Order”) approving, among other things, the Bidding Procedures attached to the Bidding Procedures Order as Exhibit 1, which Bidding Procedures Order governs selection of one or more Successful Bidders.

**PLEASE TAKE FURTHER NOTICE** that the Motion also seeks Court approval to conduct the Store Closing Sales and liquidate its inventory and furniture, fixtures and equipment.

**PLEASE TAKE FURTHER NOTICE** that any bidder that desires to make a bid in the Auction must deliver written copies of its bid to the Notice Parties (defined below) so as to be received by each of the Notice Parties not later than **4:00 p.m. prevailing Mountain Time on October 1, 2014** (the “Bid Deadline”).

**PLEASE TAKE FURTHER NOTICE** that the Auction will be held at **10:00 a.m. prevailing Mountain Time on October 2, 2014** at the offices of Dorsey & Whitney LLP, 136 South Main Street, Suite 1000, Salt Lake City, UT 84101-1685.

**PLEASE TAKE FURTHER NOTICE** that objections to the Sale must be in writing, conform to the Bankruptcy Rules and the Local Rules of the Bankruptcy Court, and be filed with the Bankruptcy Court and served upon the Notice Parties so as to be received by each of the Notice Parties not later than **4:00 p.m. prevailing Mountain Time on October 2, 2014**.

**PLEASE TAKE FURTHER NOTICE** that a hearing to consider, among other things, (i) the Agency Agreement and any agency transaction agreement with the parties submitting the highest and/or otherwise best bid at the Auction, as determined by the Debtor with the consent of the Secured Lender (each a “Successful Bidder”) and (ii) the Transaction in relation to the Store Closing Sales and waiving the Debtor’s compliance with state and local laws, statutes, rules, ordinances and/or lease provisions restricting the Store Closing Sales will be held at **10:00 a.m. prevailing Mountain Time on October 3, 2014** before The Honorable William T. Thurman, United States Bankruptcy Judge, in his courtroom, Room 376, 350 South

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<sup>1</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Motion.

Main Street, Salt Lake City, UT 84101, or as soon thereafter as the Debtor may be heard (the “Sale Hearing”).

**PLEASE TAKE FURTHER NOTICE** that objections to the Motion must be in writing, conform to the Bankruptcy Rules and the Local Rules of the Bankruptcy Court, and be filed with the Bankruptcy Court and served upon the “Notice Parties”: (a) counsel to the Stalking Horse, Reimer & Braunstein LLP, Times Square Tower, Seven Times Square, Suite 2506, New York, NY 10036, Attn: Steven E. Fox, Esq., email: sfox@riemerlaw.com; (b) counsel to the UCC, Pachulski Stang Ziehl & Jones LLP, 10100 Santa Monica Blvd., 13th Floor, Los Angeles, California 90067-4003 Attn: Jeffrey N. Pomerantz, email: jpomerantz@pszlaw.com; (c) counsel to the Debtor, Stroock & Stroock & Lavan, LLP, 2029 Century Park East, Suite 1600, Los Angeles, CA 90067 Attn: Frank A. Merola, email: fmerola@stroock.com; (d) any Successful Bidder that is not the Stalking Horse; (e) the Office of the United States Trustee for the District of Utah; and (f) counsel to the Secured Lender (collectively, the “Notice Parties”).

**PLEASE TAKE FURTHER NOTICE** that if you do not want the Court to grant the relief requested in the Motion, or if you want the Court to consider your views on the Motion, then you or your attorney must do each of the following:

(1) On or before **4:00 p.m. prevailing Mountain Time on September 29, 2014** (the “Objection Deadline”), file a written objection specifically delineating the nature of your objection at:

Clerk of the Court  
United States Bankruptcy Court  
350 South Main Street, Room 301  
Salt Lake City, UT 84101

If you mail your objection to the Court for filing, you must mail it early enough so that the Court will receive it on or before the Objection Deadline specified above. You must also serve a copy on the Notice Parties at the addresses specified above.

(2) Attend the hearings on the Motion at **10:00 a.m. prevailing Mountain Time on October 1, 2014** and at **10:00 a.m. prevailing Mountain Time on October 3, 2014**, respectively, before the Honorable William T. Thurman, in his courtroom, Room 376, of the Frank E. Moss United States Courthouse, 350 South Main Street, Salt Lake City, Utah 84101. Failure to attend the hearings will be deemed a waiver of your objection.

**PLEASE TAKE FURTHER NOTICE THAT THE FAILURE TO ABIDE BY THE PROCEDURES AND DEADLINES SET FORTH IN THE BIDDING PROCEDURES ORDER AND BIDDING PROCEDURES MAY RESULT IN THE FAILURE OF THE COURT TO CONSIDER A COMPETING BID OR AN OBJECTION TO THE PROPOSED SALE TRANSACTION.**

**PLEASE TAKE FURTHER NOTICE** that this Notice and the Sale Hearing are subject to the fuller terms and conditions of the Motion, the Bidding Procedures Order and the Bidding Procedures, which shall control in the event of any conflict, and the Debtor encourages

parties-in-interest to review such documents in their entirety. The Motion, Agency Agreement, Bidding Procedures Order, Bidding Procedures and any other pleadings may be found for a fee at the Court's website (<http://www.utb.uscourts.gov/>) for registered users of the Public Access to Court Electronic Records (PACER) System.

DATED this 24th day of September, 2014.

**DORSEY & WHITNEY LLP**

/s/ Annette W. Jarvis

Annette W. Jarvis

Peggy Hunt

Michael F. Thomson

Jeffrey M. Armington

*Proposed Attorneys for Debtor Naartjie  
Custom Kids, Inc.*



## **EXHIBIT 10.1(c)**

Annette W. Jarvis (Utah State Bar No. 01649)  
Peggy Hunt (Utah State Bar No. 6060)  
Michael F. Thomson (Utah State Bar No. 9707)  
Jeffrey M. Armington (Utah State Bar No. 14050)

**DORSEY & WHITNEY LLP**

136 South Main Street, Suite 1000  
Salt Lake City, UT 84101-1685

Tel: (801) 933-7360

Fax: (801) 933-7373

Email: jarvis.annette@dorsey.com  
hunt.peggy@dorsey.com  
thomson.michael@dorsey.com  
armington.jeff@dorsey.com

*Proposed Attorneys for Naartjie Custom Kids, Inc.*

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**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION**

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In re:	:	
	:	Case No. 14-29666
NAARTJIE CUSTOM KIDS, INC.,	:	Chapter 11
	:	Hon. William T. Thurman
Debtor.	:	

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**ORDER PURSUANT TO SECTIONS 105(A), 363, 365 AND 554 OF THE  
BANKRUPTCY CODE (I) APPROVING THE DEBTOR'S ENTRY  
INTO AGENCY AGREEMENT, (II) AUTHORIZING THE DEBTOR  
TO SELL CERTAIN MERCHANDISE THROUGH GOING OUT OF  
BUSINESS SALES, (III) AUTHORIZING THE DEBTOR AND  
THE AGENT TO ABANDON UNSOLD PROPERTY, (IV)  
AUTHORIZING THE SALE OF CERTAIN OF THE DEBTOR'S ASSETS  
FREE AND CLEAR OF ALL LIENS, CLAIMS, ENCUMBRANCES  
AND INTERESTS, AND (V) GRANTING RELATED RELIEF**

Naartjie Custom Kids, Inc., debtor and debtor in possession herein (the “Debtor”), having filed its “*Motion For Entry Of Orders (I) (A) Approving Auction Procedures, (B) Approving The Form And Manner Of Notice Of Sale, and (C) Scheduling an Auction and Sale Hearing; and (ii) (A) Approving The Sale Or Sale Of The Debtor’s Assets, (B) Authorizing The Debtor To Abandon Unsold Property, and (C) Waiving Stay Provisions Pursuant To Bankruptcy Rules 6004(H) And 6006(D)*” [Docket No. 70] (the “Sale Motion”); and it appearing that the relief requested in the Sale Motion is in the best interests of the Debtor, its estate, its creditors, and other parties in interest; and it appearing that this Court has jurisdiction over the matters raised by the Sale Motion pursuant to 28 U.S.C. §§ 157 and 1334; and it appearing that consideration of the Sale Motion and the relief requested therein is a “core” proceeding pursuant to 28 U.S.C. § 157; and adequate notice of the Sale Motion having been given, and it appearing that no other notice need be given; and the Debtor and Great American Group, LLC (the “Agent”) having agreed upon terms and conditions, as set forth in that certain Agency Agreement, dated as of October 2, 2014, substantially in the form attached hereto as Exhibit “A” (the “Agency Agreement”), for, inter alia, the Agent to act as the Debtor’s exclusive agent to conduct “going out of business”, “store closing”, “sale on everything”, “everything must go”, or similarly themed sale or other disposition (as further described below, the “Sale”) of all of Debtor’s Merchandise<sup>1</sup> located at (or to be shipped to) the Debtor’s Stores and Distribution Centers, each as identified in the Agency Agreement (collectively defined herein as the “Closing Locations”), with each such sale to be free and clear of any and all liens, claims and encumbrances of any kind or nature, and further subject to the terms and provisions of the Agency Agreement and this

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<sup>1</sup> All capitalized terms not otherwise defined in this Order shall have the meaning ascribed to them in the Sale Motion or the Agency Agreement, as applicable. In the event of a conflict between any of the terms and provisions of this Order, on the one hand, and any of the terms and provisions of the Agency Agreement, on the other hand, the terms and provisions of this Order shall control.

Order; and the transactions represented by the Agency Agreement having been determined to be the highest and best offer for the right to conduct the Sale; and a hearing having been held on October 1, 2014 (the “Bidding Procedures Hearing”), whereupon the Court entered its *Order (I)(A) Authorizing Entry Into Agency Agreement, (B) Authorizing Bid Protections, (C) Authorizing Bidding Procedures and Auction (D) Scheduling Sale Hearing and Approving Notice Thereof and (II) Granting Related Relief* (the “Bidding Procedures Order”) [Docket No. 107]; and the Debtor having conducted an auction on October 2, 2014 (“Auction”) among Qualified Bidders (as defined in the Bidding Procedures Order); and an approval and sale hearing having been held on October 3, 2014 (the “Approval Hearing”) to consider the relief requested in the Sale Motion and approval of the Agency Agreement and the transactions set forth therein (collectively, the “Transactions”); and appearances of all interested parties having been noted on the record of the Approval Hearing; and upon all of the proceedings had before the Court (including, but not limited to, the testimony and other evidence proffered or adduced at the Bidding Procedures Hearing, and the Approval Hearing); and the Court having found and determined that (i) the relief sought in the Sale Motion is in the best interests of the Debtor, its estate, its creditors, and all parties in interest, and (ii) that the legal and factual bases set forth in the Sale Motion establish good, sufficient and just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is hereby

**FOUND AND DETERMINED THAT<sup>2</sup>:**

A. **Jurisdiction:** This Court has jurisdiction to consider the Sale Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1134. Approval of the Debtor’s entry

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The findings of fact and the conclusions of law stated herein shall constitute the Court’s findings of fact and conclusions of law pursuant to Bankruptcy Rule 7052, made applicable to this proceeding pursuant to Bankruptcy Rule 9014. To the extent any finding of fact shall be determined to be a conclusion of law, it shall be so deemed, and to the extent any conclusion of law shall be determined to be a finding of fact, it shall be so deemed.

into the Agency Agreement, and the transactions contemplated thereby is a “core” proceeding under 28 U.S.C. §§ 157(b)(2)(A), (D), (N) and (O).

B. **Venue:** Venue of this chapter 11 case in this District is proper pursuant to 28 U.S.C. § 1409(a).

C. **Statutory Predicates:** The statutory predicates for the approval of the Agency Agreement and Transactions contemplated therein are Sections 105, 363, 364, 365 and 554 of the Bankruptcy Code and Rules 2002, 4001, 6004, 6006 and 9014 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”).

D. **Notice:** Proper, timely, adequate and sufficient notice of the Sale Motion and the Approval Hearing has been provided in accordance with Sections 102(1), 105(a), 363 and 365 of the Bankruptcy Code, Bankruptcy Rules 2002, 4001, 6004 and 6006, and in compliance with the Bidding Procedures Order. No other or further notice is required.

E. **Opportunity to be Heard:** A reasonable opportunity to object or be heard regarding the relief requested in the Sale Motion and the Transactions pursuant thereto has been afforded to all interested persons and entities, including, without limitation, the following: (i) the Official Committee of Unsecured Creditors (the “Committee”); (ii) Salus Capital Partners, LLC, as Debtor’s pre-petition and post-petition senior secured lender (the “Lender”); (iii) the United States Trustee for the District of Utah; (iv) the Offices of the Attorney General for each state where the Debtor operates a Closing Location; (v) the Internal Revenue Service; (vi) the Agent; (vii) all landlords for the Closing Locations; (viii) all parties identified by the Debtor as potentially interested purchasers; (ix) all parties who are known to possess or assert an interest in the assets that are the subject of the Agency Agreement (collectively, the “Assets”); (x) all parties who are known to possess or assert a secured claim against the Assets; (xi) the relevant

taxing authorities having jurisdiction over any of the Assets; (xii) all related government entities that have an interest in regulating the Sale ((i) through (xii) collectively, the “Notice Parties”). The notice provided constitutes good and sufficient notice of the Sale Motion and the Approval Hearing, and no other or further notice of the Sale Motion or the Approval Hearing or the entry of this Order need be given.

F. **Objections Resolved, etc.:** Objections, if any, to the Sale Motion have been withdrawn, resolved or adjourned and, to the extent not withdrawn, resolved or adjourned, are hereby overruled.

G. **The Bidding Procedures:** As set forth in the Bidding Procedures Orders, and as demonstrated at the Bidding Procedures Hearing, the best interests of the Debtor will be served by this Court granting the relief requested in the Sale Motion, including the approval of the Auction Procedures and the Bid Protections.

H. **Marketing Process:** As demonstrated by: (i) testimony and other evidence proffered or adduced at the Bidding Procedures Hearing and the Approval Hearing, and (ii) the representations of counsel made on the record at the Bidding Procedures Hearing and the Approval Hearing, the Debtor having thoroughly marketed the Assets and having conducted the bidding solicitation fairly, with adequate opportunity for parties that either expressed an interest in acquiring or liquidating the Assets, or who the Debtor believed may have an interest in acquiring or liquidating the Assets, to submit competing bids. The Debtor and the Agent have respectively negotiated and undertaken its roles leading to the Sale and the Transactions and entry into the Agency Agreement in a diligent, non-collusive, fair and good faith manner.

I. **Highest and Best Offer:** The Agency Agreement, substantially in the form attached hereto as Exhibit “A”, including the form and total consideration to be realized by the

Debtor pursuant to the Agency Agreement, is (i) the highest and best offer received by the Debtor for the Assets, (ii) fair and reasonable, and (iii) in the best interests of the Debtor, its estate, its creditors and all other parties in interest. There is no legal or equitable reason to delay entry into the Agency Agreement and the Transactions contemplated therein.

J. **Business Judgment:** The Debtor's decisions to (i) enter into the Agency Agreement and (ii) perform under and make payments required by the Agency Agreement are reasonable exercises of the Debtor's sound business judgment consistent with its fiduciary duties and are in the best interests of the Debtor, its estate, its creditors, and all other parties in interest.

K. **Personally Identifiable Information:** The transactions contemplated by the Agency Agreement do not include the sale or lease of personally identifiable information, as defined in section 101(41A) of the Bankruptcy Code ("Personally Identifiable Information") (or assets containing personally identifiable information).

L. **Time of the Essence:** Time is of the essence in effectuating the Agency Agreement and proceeding with the Transactions contemplated therein without interruption. Based on the record of the Bidding Procedures Hearing and the Approval Hearing, and for the reasons stated on the record at the Approval Hearing, the conduct of the Sale in accordance with the terms of the Agency Agreement and this Order must be commenced rapidly following entry of this Order to maximize the value that the Agent may realize from the Sale and concomitantly the value that the Debtor may realize from entering into the Agency Agreement. Accordingly, cause exists to lift the stay to the extent necessary, as contemplated by Bankruptcy Rules 4001(a), 6004(h) and 6006(d) and permit the immediate effectiveness of this Order.

M. **Sale Free and Clear:** The Debtor is the sole and lawful owner of the Merchandise and the Assets. The Merchandise and the Assets constitute property of the Debtor's



estate and title thereto is vested in the Debtor's estate within the meaning of Section 541(a) of the Bankruptcy Code. A sale of the Merchandise and the Assets other than one free and clear (subject to the terms of the Agency Agreement, and this Order) of liens, claims, encumbrances, defenses (including, without limitation, rights of setoff and recoupment) and interests, including, without limitation, security interests of whatever kind or nature, mortgages, conditional Sale or title retention agreements, pledges, deeds of trust, hypothecations, liens, encumbrances, assignments, preferences, debts, easements, charges, suits, licenses, options, rights-of-recovery, judgments, orders and decrees of any court or foreign or domestic governmental entity, taxes (including foreign, state, local and ad valorem taxes), licenses, covenants, restrictions, indentures, instruments, leases, options, off-sets, claims for reimbursement, contribution, indemnity or exoneration, successor, product, environmental, tax, labor, ERISA, CERCLA, alter ego and other liabilities, causes of action, contract rights and claims, to the fullest extent of the law, in each case, of any kind or nature (including, without limitation, all "claims" as defined in Section 101(5) of the Bankruptcy Code), known or unknown, whether pre-petition or post-petition, secured or unsecured, choate or inchoate, filed or unfiled, scheduled or unscheduled, perfected or unperfected, liquidated or unliquidated, noticed or unnoticed, recorded or unrecorded, contingent or non-contingent, material or non-material, statutory or non-statutory, matured or unmatured, legal or equitable (collectively, "Liens") and without the protections of this Order would hinder the Debtor's ability to obtain the consideration provided for in the Agency Agreement, and thus, would impact materially and adversely the value that the Debtor's estate would be able to obtain for the sale of such Merchandise and Assets. But for the protections afforded to the Agent under the Bankruptcy Code and this Order, the Agent would not have offered to pay the consideration contemplated in the Agency Agreement. In addition,

each entity with a Lien or other encumbrance upon the Merchandise and/or the Assets, (a) has consented to the Sale, the sale and disposition of the Assets in the manner contemplated by the Agency Agreement and this Order or is deemed to have consented to the Sale, the sale of the Merchandise and Assets, (b) could be compelled in a legal or equitable proceeding to accept money satisfaction of such interest, or (c) otherwise falls within the provisions of Section 363(f) of the Bankruptcy Code, and therefore, in each case, one or more of the standards set forth in Section 363(f)(1)-(5) of the Bankruptcy Code has been satisfied. Those holders of Liens who did not object, or who withdrew its objections, to the Sale Motion are deemed to have consented pursuant to Section 363(f)(2) of the Bankruptcy Code. Therefore, approval of the Agency Agreement and the consummation of the Sale and the Transactions free and clear of Liens are appropriate pursuant to Section 363(f) of the Bankruptcy Code and are in the best interests of the Debtor's estate, its creditors and other parties in interest.

N. **Arms-Length Sale:** The Guaranteed Amount and other consideration to be paid by the Agent under the Agency Agreement were negotiated at arm's-length and constitute reasonably equivalent value and fair and adequate consideration for the right to serve as the Debtor's exclusive agent to conduct the Sale of the Merchandise and other Assets, respectively, under the Bankruptcy Code, the Uniform Fraudulent Transfer Act, the Uniform Fraudulent Conveyance Act and the laws of the United States, any state, territory, possession thereof or the District of Columbia. The terms and conditions set forth in the Agency Agreement are fair and reasonable under these circumstances and were not entered into for the purpose of, nor do they have the effect of, hindering, delaying or defrauding the Debtor or its creditors under any applicable laws.

O. **Good Faith:** The Debtor, its members, management and board of directors and, the Agent, its members and its officers, directors, employees, agents and representatives actively participated in the bidding process and acted in good faith. The Agency Agreement was negotiated and entered into based upon arm's length bargaining, without collusion or fraud, and in good faith as that term is used in Section 363(m) of the Bankruptcy Code. The Agent shall be protected by Section 363(m) of the Bankruptcy Code in the event that this Order is reversed or modified on appeal. The Debtor was free to deal with any other party interested in buying or selling on behalf of the Debtor's estate some or all of the Merchandise and/or the Assets. Neither the Debtor nor the Agent have engaged in any conduct that would cause or permit the Sale or the Transactions, the Agency Agreement or any related action or the transactions contemplated thereby to be avoided under Section 363(n) of the Bankruptcy Code, or that would prevent the application of Section 363(m) of the Bankruptcy Code. The Agent has not violated Section 363(n) of the Bankruptcy Code by any action or inaction. Specifically, the Agent has not acted in a collusive manner with any person and was not controlled by any agreement among bidders. The Agent's prospective performance and payment of amounts owing under the Agency Agreement are each in good faith and for valid business purposes and uses.

P. **Insider Status:** The Agent is not an "insider" or "affiliate" of the Debtor as those terms are defined in Section 101(31) of the Bankruptcy Code. No common identity of directors or controlling stockholders exists between the Agent and the Debtor.

Q. **Security Interests:** The liens provided for in the Agency Agreement and this Order to secure the obligations of the Debtor under the Agency Agreement to the Agent are necessary to induce the Agent to agree to terms for the Agency Agreement that maximize value for the Debtor's estate. The absence of such protections would impact materially and adversely

the value available to the Debtor in the liquidation of Merchandise in partnership with a liquidation agent. But for the protections afforded to the Agent under the Bankruptcy Code, this Order, and the Agency Agreement, the Agent would not have agreed to pay the Debtor the compensation provided for under the Agency Agreement. In addition, the secured lenders, which hold security interests in the property to which the Agent's security interests attach, have consented to the security interests provided for in the Agency Agreement, subject to the satisfaction of the conditions set forth in the Agency Agreement and in this Order.

R. **Corporate Authority:** Subject to the entry of this Order, the Debtor (i) has full corporate or other power to execute, deliver and perform its obligations under the Agency Agreement and all other transactions contemplated thereby, and entry into the Agency Agreement has been duly and validly authorized by all necessary corporate or similar action, (ii) has all of the corporate or other power and authority necessary to consummate the transactions contemplated by the Agency Agreement, and (iii) has taken all actions necessary to authorize and approve the Agency Agreement and the transactions contemplated thereby. No consents or approvals, other than those expressly provided for herein or in the Agency Agreement, are required for the Debtor to consummate such Transactions.

S. **No Successor Liability:** No sale, transfer or other disposition of the Merchandise, the Assets or otherwise pursuant to the Agency Agreement or entry into the Agency Agreement will subject the Agent to any liability for claims, obligations or Liens asserted against the Debtor or the Debtor's interests in such Merchandise or Assets by reason of such transfer under any laws, including, without limitation, any bulk-transfer laws or any theory of successor or transferee liability, antitrust, environmental, product line, de facto merger or substantial continuity or similar theories. The Agent is not a successor to the Debtor or its estate.

**T. No Sub Rosa Plan:** Entry into the Agency Agreement and the transactions contemplated thereby neither impermissibly restructures the rights of the Debtor's creditors, nor impermissibly dictates the terms of a liquidating plan of reorganization for the Debtor. Entry into the Agency Agreement does not constitute a *sub rosa* chapter 11 plan.

**U. Approval Order:** This Order shall constitute the Approval Order as contemplated under the Agency Agreement.

**NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND DECREED THAT:**

**A. Sale Motion Granted; Objections Overruled**

1. The relief requested in the Sale Motion is **GRANTED** as set forth herein.
2. Any remaining objections to the Sale Motion or the relief requested therein that have not been withdrawn, waived, or settled, and all reservations of rights included in such objections are overruled in all respects and denied.

**B. The Bidding Procedures and Bid Protections**

3. The Bidding Procedures and Bid Protections are hereby ratified and approved on a final basis.

**C. The Agency Agreement Is Approved and Authorized**

5. Subject to the provisions of this Order, the Agency Agreement is approved pursuant to Sections 105 and 363 of the Bankruptcy Code. The Debtor is hereby authorized, empowered and directed to enter into and perform under the Agency Agreement and each of the transactions contemplated therein (including, without limitation, reaching an agreement and resolution regarding the final reconciliation contemplated by the Agency Agreement (following appropriate consultation with the Lender), which Agency Agreement and resolutions shall be binding on all parties (including, without limitation, the Debtor, the Committee, any successor

chapter 7 or chapter 11 trustee, and all other parties in interest) without further order of the Court) is hereby approved in its entirety and is incorporated herein by reference. The failure to include specifically any particular provision of the Agency Agreement in this Order shall not diminish or impair the effectiveness of such provisions, it being the intent of the Court that the Agency Agreement and all of its provisions, payments and transactions, be authorized and approved in its entirety. Likewise, all of the provisions of this Order are non-severable and mutually dependent.

6. The Debtor is authorized, pursuant to Sections 105 and 363(b) and (f) of the Bankruptcy Code, to retain the Agent to conduct the Sale and to sell the Assets in the manner contemplated by the Agency Agreement.

7. Each of the Transactions provided for under the Agency Agreement constitutes a transfer for reasonably equivalent value and fair consideration under the Bankruptcy Code and laws of all applicable jurisdictions, including, but not limited to the laws of each state in which the Assets are located. The Transactions approved by this Order are not subject to avoidance pursuant to Section 363(n) of the Bankruptcy Code.

8. All amounts payable to the Agent under the Agency Agreement shall be payable to the Agent without the need for any application of the Agent therefor or any further order of the Court.

9. Subject to the provisions of this Order, the Debtor and the Agent are hereby authorized, pursuant to Sections 105(a) and 363(b)(1) of the Bankruptcy Code, to conduct the Sale and consummate the sale of the Assets in accordance with the Agency Agreement and the sale guidelines (the “Guidelines”) attached hereto as Exhibit “B”, which Guidelines are hereby approved in its entirety.

10. Pursuant to Section 363(b) of the Bankruptcy Code, the Debtor, the Agent and each of its respective officers, employees and agents are hereby authorized and directed to execute such documents and to take any and all such actions as may be necessary or desirable to carry out the Sale, consummate the sale of the Assets and effectuate or implement the Agency Agreement and each of the transactions and related actions contemplated or set forth therein. The Agent is specifically authorized to act on behalf of the Debtor in connection with the Sale and the sale of the Assets and no other consents or approvals are necessary or required for the Debtor to carry out the Sale, consummate the sale of the Assets, effectuate the Agency Agreement and each of the transactions and related actions contemplated or set forth therein.

11. The Agent shall not assume, or in any way be liable or responsible for, any claim or liability against any of the Debtor, whether known or unknown, whether asserted or unasserted, whether accrued or unaccrued, whether contingent or not, whether at law or in equity or otherwise, whether existing on the Sale Commencement Date or arising thereafter and whether relating to or arising out of the Debtor's business, the Merchandise, the Assets, any excluded assets or otherwise (including, without limitation, (x) liabilities based on any successor liability theory and (y) liabilities relating to the pre-petition or post-petition operation of the Debtor's business, the Merchandise or the Assets (or the use of the Merchandise and/or the Assets). The Agent shall have no successor liability whatsoever with respect to any Liens or claims of any nature that may exist against the Debtor (or any predecessor or affiliate of any of the Debtor), including, without limitation, the Agent shall not be and shall not be deemed to be: (i) a successor in interest within the meaning of any law, including any revenue, successor liability, pension, labor, ERISA, bulk-transfer, products liability, tax or environmental law, rule or regulation, or any theory of successor or transferee liability, antitrust, environmental product



line, de facto merger or substantial continuity or similar theories; or (ii) a joint employer, co-employer or successor employer with the Debtor, and except as may be provided in the Agency Agreement with regard to the payment of “expenses” of the Sale under Section 4.1 thereof, the Agent shall have no obligation to pay the Debtor’s wages, bonuses, severance pay, vacation pay, WARN act claims (if any), benefits or any other payments to employees of the Debtor, including pursuant to any collective bargaining agreement, employee pension plan, or otherwise; provided, that the foregoing shall in no way limit the indemnification obligations of the Agent under Section 13.2 of the Agency Agreement.

**D. Conduct of the Sale and the Transaction**

12. Except as otherwise provided in the Agency Agreement, pursuant to Section 363(f) of the Bankruptcy Code the Agent shall be authorized to sell all of the Merchandise located or to be located at the Closing Locations and shall be entitled to sell the Assets, in each case free and clear of any and all Liens, including, without limitation, the liens and security interests, as the same may have been amended from time to time, of the Lender (but only to the extent allowed in and pursuant to the Agency Agreement and this Order, as applicable) whether arising by agreement, any statute or otherwise and whether arising before, on or after the date on which these chapter 11 cases were commenced, with any presently existing Liens (including, but not limited to, the DIP Liens, the Prepetition Liens, and the Adequate Protection Liens)<sup>3</sup> encumbering all or any portion of the Merchandise, the Assets, or the Proceeds thereof attaching only to the Guaranteed Amount, and other amounts payable by Agent to the Debtor under the Agency Agreement, with the same validity, priority, force and effect as the same had with

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<sup>3</sup> As such terms are defined in the Interim Order Pursuant To 11 U.S.C. §§ 105, 361, 362, 363, 364 And 507 (I) Approving Postpetition Financing, (Ii) Authorizing Use Of Cash Collateral, (Iii) Granting Liens And Providing Superpriority Administrative Expense Status, (Iv) Granting Adequate Protection, (V) Modifying Automatic Stay, And (Vi) Scheduling A Final Hearing entered by this Court on September 18, 2014, docket entry no. 66 (the “Interim DIP Financing Order”).

respect to the assets at issue, subject to any and all defenses, claims and/or counterclaims or setoffs that may exist. For the sake of clarity, however, nothing in this paragraph is intended to diminish the liens in favor of the Agent, as reflected in the Agency Agreement and this Order, that attach to the Proceeds (as defined in the Agency Agreement) of the Sale.

13. If any person or entity that has filed financing statements, mortgages, construction or mechanic's liens, *lis pendens* or other documents or agreement evidencing liens on or interests in the Merchandise or the Assets shall not have delivered to the Debtor, in proper form for filing and executed by the appropriate parties, termination statements, instruments of satisfaction, or releases of any Liens that the person or entity, except the Lender (subject to Paragraph 35 below), has with respect to the Merchandise and the Assets, each such person or entity is hereby directed to deliver all such statements, instruments, and releases and the Debtor and the Agent are hereby authorized to execute and file such statements, instruments, releases and other documents on behalf of the person or entity asserting the same. The Agent is authorized to file a copy of this Order which, upon filing, shall be conclusive evidence of the release and termination of such interest. Each and every federal, state and local governmental unit is hereby directed to accept any and all documents and instruments necessary or appropriate to give effect to the Sale, the sale of the Assets and the related transactions contemplated by the Agency Agreement.

14. All entities that are presently in possession of some or all of the Merchandise, the Assets or other property in which the Debtor holds an interest that are or may be subject to the Agency Agreement hereby are directed to surrender possession of such Assets or other property to the Agent.

15. Unless otherwise ordered by the Court, all newspapers and other advertising media in which the Sale may be advertised and all landlords are directed to accept this Order as

binding authority so as to authorize the Debtor and the Agent to consummate the Agency Agreement and to consummate the transactions contemplated therein, including, without limitation, to conduct and advertise the Sale in the manner contemplated by the Agency Agreement.

16. During the Sale Term, Agent shall be granted a royalty-free license to use the Debtor's trade names, trademarks, logos, and customer, mailing and e-mail lists, websites and social media relating to and used in connection with the operation of the Closing Locations, solely for the purpose of advertising the Sale in accordance with the terms of the Agency Agreement; provided, however, the Agent shall not receive Personally Identifiable Information (as defined in Section 101(41A) of the Bankruptcy Code) from the Debtor.

17. Pursuant to Section 554(a) of the Bankruptcy Code, the Debtor and the Agent, as applicable, are permitted to abandon property of the Debtor's estate in accordance with the terms and provisions of the Agency Agreement, without the Agent incurring liability to any person or entity that may claim an interest in such abandoned property; provided, however, that unless the Agent otherwise consents, the Debtor may only abandon property located in any Closing Location on or after the applicable Vacate Date. In the event of any such abandonment, all applicable landlords shall be authorized to dispose of such property without any liability to any individual or entity that may claim an interest in such abandoned property, and such abandonment shall be without prejudice to any landlord's right to assert any claim based on such abandonment and without prejudice to the Debtor or other party in interest to object thereto.

18. Before any sale, abandonment or other disposition of the Debtor's computers (including software) and/or cash registers and any other point of sale Owned FF&E located at the Closing Locations (collectively, "POS Equipment") which may contain customer lists,

identifiable personal and/or confidential information about the Debtor's employees and/or customers, or credit card numbers ("Confidential Information") takes effect, the Debtor (and not the Agent) shall take such steps as shall be necessary and/or appropriate to remove or cause to be removed the Confidential Information from the POS Equipment, and unless otherwise notified by Debtor in writing to the contrary, the Agent shall be entitled to assume and presume that the Debtor have satisfactorily completed such steps at or prior to the time of any such sale, abandonment or other disposition.

19. Nothing in this Order or the Agency Agreement releases, nullifies, or enjoins the enforcement of any liability to a governmental unit under environmental laws or regulations (or any associated liabilities for penalties, damages, cost recovery, or injunctive relief) that any entity would be subject to as the owner, lessor, lessee, or operator of the property after the date of entry of this Order. Nothing contained in this Order or in the Agency Agreement shall in any way (i) diminish the obligation of any entity to comply with environmental laws, or (ii) diminish the obligations of the Debtor to comply with environmental laws consistent with its rights and obligations as Debtor in possession under the Bankruptcy Code. Nothing herein shall be construed to be a determination that the Agent is an operator with respect to any environmental law or regulation. Further, nothing herein permits the Debtor or the Agent to conduct any Sale at a Closing Location beyond the stated expiration under the lease for such Closing Location or extends the term of the lease for such Closing Location. Moreover, the Sale shall not be exempt from, and the Agent shall be required to comply with, laws of general applicability, including, without limitation, public health and safety, criminal, tax, labor, employment, environmental, antitrust, fair competition, traffic and consumer protection laws, including consumer laws regulating deceptive practices and false advertising (collectively, "General Laws"). Nothing in

this Order shall alter or affect the Debtor's and Agent's obligations to comply with all applicable federal safety laws and regulations. Nothing in this Order shall be deemed to bar any Governmental Unit (as defined in Section 101(27) of the Bankruptcy Code) from enforcing General Laws in the applicable non-bankruptcy forum, subject to the Debtor's or the Agent's right to assert in that forum or before this Court that any such laws are not in fact General Laws or that such enforcement is impermissible under the Bankruptcy Code, this Order, or otherwise. Notwithstanding any other provision in this Order, no party waives any rights to argue any position with respect to whether the conduct was in compliance with this Order and/or any applicable law, or that enforcement of such applicable law is preempted by the Bankruptcy Code. Nothing in this Order shall be deemed to have made any rulings on any such issues.

**E. Disputes Between Government Units and the Debtor or the Agent**

20. To the extent that the conduct of the Sale is subject to any federal, state or local statute, ordinance, or rule, or licensing requirement directed at regulating "going out of business," "store closing," similar inventory liquidation Sale, or bulk sale laws (each a "GOB Law", and together the "GOB Laws"), including certain fast pay laws and laws restricting safe, professional and non-deceptive, customary advertising such as signs, banners, posting of signage, and use of sign-walkers solely in connection with the Sale and including ordinances establishing license or permit requirements, waiting periods, time limits or bulk sale restrictions that would otherwise apply to the Sale (collectively, the "Liquidation Laws"), the following provisions shall apply:

a. Except to the extent of the reserved rights of Governmental Units expressly granted elsewhere in this Order, the Debtor and the Agent are hereby authorized to take such actions as may be necessary and appropriate to implement the Agency Agreement and to

conduct, advertise, post signs and banners, and otherwise promote the Sale as a “going out of business”, “store closing”, “sale on everything”, “total liquidation”, “everything must go”, or similarly themed sale (including, without limitation, by means of media advertising, interior and exterior banners, A-frames, and similar signage and the use of sign walkers and street signage) without further consent of any person (other than the Debtor as expressly provided for in the Agency Agreement), in accordance with the terms and conditions of the Agency Agreement, the Guidelines and this Order and without further compliance with the GOB Laws and the Liquidation Laws, except those designed to protect public health and safety.

b. Provided that the Sale is conducted in accordance with the terms of this Order, the Agency Agreement and the Guidelines, and in light of the provisions in the laws of many Governmental Units that exempt court-ordered sales from their provisions, the Debtor shall be presumed to be in compliance with any GOB Laws and Liquidation Laws and, subject to the provisions of this Order, are authorized to conduct the Sale in accordance with the terms of this Order and the Guidelines without the necessity of further showing compliance with any such GOB Laws and Liquidation Laws.

c. Within five (5) business days of entry of this Order, the Debtor shall serve copies of this Order, the Agency Agreement and the Guidelines via e-mail, facsimile or regular mail, on: (i) the Attorney General’s office for each state where the Sale is being held, (ii) the county consumer protection agency or similar agency for each county where the Sale will be held, and (iii) the division of consumer protection for each state where the Sale will be held.

d. To the extent there is a dispute arising from or relating to the Sale, this Order, the Agency Agreement, or the Guidelines, which dispute relates to any GOB Laws or Liquidation Laws (a “Reserved Dispute”), the Court shall retain exclusive jurisdiction to resolve the

Reserved Dispute. Any time within fifteen (15) days following service of this Order, any Governmental Unit may assert that a Reserved Dispute exists by serving written notice of such Reserved Dispute to counsel for the Debtor and counsel for the Agent at the addresses set forth in the Agency Agreement so as to ensure delivery thereof within one (1) business day thereafter. If the Debtor, the Agent and the Governmental Unit are unable to resolve the Reserved Dispute within fifteen (15) days of service of the notice, the aggrieved party may file a motion with this Court requesting that this Court resolve the Reserved Dispute (a “Dispute Resolution Motion”).

e. In the event a Dispute Resolution Motion is filed, nothing in this Order shall preclude the Debtor, a landlord, the Agent or other interested party from asserting (i) that the provisions of any GOB Laws and/or Liquidation Laws are preempted by the Bankruptcy Code or (ii) that neither the terms of this Order, nor the Debtor’s or the Agent’s conduct pursuant to this Order, violates such GOB Laws and/or Liquidation Laws. Filing a Dispute Resolution Motion as set forth herein shall not be deemed to affect the finality of this Order or to limit or interfere with the Debtor’s or the Agent’s ability to conduct or to continue to conduct the Sale pursuant to this Order and the Agency Agreement, absent further order of this Court. The Court grants authority for the Debtor and the Agent to conduct the Sale pursuant to the terms of this Order, the Agency Agreement, and/or the Guidelines attached hereto and to take all actions reasonably related thereto or arising in connection therewith. The Governmental Unit shall be entitled to assert any jurisdictional, procedural, or substantive arguments it wishes with respect to the requirements of its Liquidation Laws or the lack of any preemption of such GOB Laws and/or Liquidation Laws by the Bankruptcy Code. Nothing in this Order shall constitute a ruling with respect to any issues to be raised in any Dispute Resolution Motion.



f. If, at any time, a dispute arises between the Debtor and/or the Agent and a Governmental Unit as to whether a particular law is a GOB Law and/or Liquidation Law, and subject to any provisions contained in this Order related to GOB Laws and/or Liquidation Laws, then any party to that dispute may utilize the provisions of subparagraphs (c) and (d) hereunder by serving a notice to the other party and proceeding thereunder in accordance with those paragraphs. Any determination with respect to whether a particular law is a GOB Law and/or Liquidation Law shall be made de novo.

21. Notwithstanding anything herein to the contrary, and in view of the importance of the use of sign-walkers, banners, and other advertising to the Sale, to the extent that disputes arise during the course of the Sale regarding laws regulating the use of sign-walkers and banner advertising and the Debtor and the Agent are unable to resolve the matter consensually with the Governmental Unit, any party may request an immediate telephonic hearing with this Court pursuant to these provisions. Such hearing will, to the extent practicable, be scheduled initially within two (2) business days of such request. This scheduling shall not be deemed to preclude additional hearings for the presentation of evidence or arguments as necessary.

22. Except as expressly provided in the Agency Agreement, the Sale shall be conducted by the Debtor and the Agent notwithstanding any restrictive provision of any lease, sublease or other agreement relative to occupancy affecting or purporting to restrict the conduct of the Sale, the rejection of leases, abandonment of assets or “going dark” or similar provisions. The Agent and landlords of the Closing Locations are authorized to enter into separate agreements and/or side letters (“Side Letters”) between themselves modifying the Guidelines without further order of the Court, and such Side Letters shall be binding as among the Agent and any such landlords; provided that nothing in such Side Letters affects the provisions of

Paragraphs 20-21; and provided, further, that nothing in any Side Letter shall impose any obligation or liability upon the Debtor or its estate that is not in accordance with the terms of the Agency Agreement or this Order without the express written agreement of the Debtor. In the event of any conflict between the Guidelines and any Side Letter, the terms of such Side Letter shall control. In the event of a dispute regarding the Guidelines or any Side Letter, counsel for each of the Debtor, the applicable landlord, and the Agent shall meet and confer to resolve the dispute. In the event that the parties are unable to resolve the dispute, any party seeking relief may request a prompt hearing before the Court to resolve such dispute.

23. Except as expressly provided for herein or in the Guidelines, and except with respect to any Governmental Unit (as to which Paragraphs 20-21 shall apply), no person or entity, including but not limited to any utility company, internet service provider, landlord, licensor, creditor or other interested party or any person acting for or on behalf of the foregoing, shall take any action to directly or indirectly prevent, interfere with, impede or otherwise hinder consummation of the Sale, or the advertising and promotion (including the posting of signs and exterior banners or the use of sign-walkers) of such Sale, and all such parties and persons of every nature and description, including landlords, licensors, creditors and utility companies and all those acting for or on behalf of such parties, are prohibited and enjoined from (i) interfering in any way with, or otherwise impeding, the conduct of the Sale and/or (ii) instituting any action or proceeding in any court or administrative body seeking an order or judgment against, among others, the Debtor, the Agent, or the landlords at the Closing Locations that might in any way directly or indirectly obstruct or otherwise interfere with or adversely affect the conduct of the Sale or other liquidation sales at the Closing Stores and/or seek to recover damages for

breach(es) of covenants or provisions in any lease, sublease or license based upon any relief authorized herein.

24. The Agent shall have the right to use the Closing Locations and all related services, furniture, fixtures, equipment and other assets of the Debtor for the purpose of conducting the Sale, free of any interference from any entity or person, subject to compliance with the Guidelines, the Agency Agreement and this Order.

25. The Agent shall be permitted to include in the Sale Additional Agent Merchandise in accordance with the terms and provisions of the Agency Agreement. Any transactions relating to the Additional Agent Merchandise are, and shall be construed as, a true consignment from Agent to Debtor. Debtor acknowledges that the Additional Agent Merchandise shall be consigned to Debtor as a true consignment under Article 9 of the Uniform Commercial Code in effect in the State of Utah (the “UCC”). Agent is hereby granted a first priority security interest (subject to the subordination provisions set forth below in Paragraph 35 of this Order) in (i) the Additional Agent Merchandise and (ii) the Additional Agent Merchandise Proceeds, which security interest shall be deemed perfected pursuant to this Order without the requirement of filing UCC financing statements or providing notifications to any prior secured parties (provided that Agent is hereby authorized to deliver any notices and file any financing statements and amendments thereof under the applicable UCC identifying Agent’s interest in the Additional Agent Merchandise (and any proceeds from the sale thereof) as consigned goods thereunder and the Debtor as the consignee therefor, and Agent’s security interest in such Additional Agent Merchandise and Additional Agent Merchandise Proceeds). Subject to the terms of the Agency Agreement, and solely to the extent applicable, the proceeds of the sales of Additional Agent

Merchandise sold at a particular Closing Location shall be taken into account when calculating any percentage rent due pursuant to the terms of the applicable lease agreement.

26. Nothing in this Order shall (a) alter or affect the Debtor's obligations to comply with Section 365(d)(3) of the Bankruptcy Code or (b) alter or modify the rights of any lessor or other counterparty to a lease with the Debtor to file an appropriate motion or otherwise seek appropriate relief if the Debtor fails to comply with Section 365(d)(3) of the Bankruptcy Code; provided that the conduct of the Sale in accordance with the Guidelines shall not be a violation of Section 365(d)(3) of the Bankruptcy Code.

27. The Agent shall accept as payment gift certificates, gift cards and store merchandise credits validly issued by the Debtor prior to the Sale Commencement Date in any transaction conducted in connection with the Sale pursuant to the provisions of Section 8.6 of the Agency Agreement; provided, however, the Agent shall not be required to accept any mall and/or landlord-issued gift cards, gift certificates, merchandise credits or other similar items unless satisfactory arrangements (as determined in the sole and exclusive discretion of Agent) are made between and among the Agent and the issuer of such items for reimbursement to the Agent for all such amounts honored during the Sale Term; provided, further, however, that notwithstanding anything to the contrary in this Order, the Debtor shall not be obligated to reimburse the Agent for any amounts honored in connection with any gift cards, gift certificates, merchandise credits or other similar items that were issued by any party other than the Debtor without the express written agreement of the Debtor. The Debtor shall reimburse Agent for the amounts honored as part of the weekly reconciliation provided for and subject to the limitations set forth in Sections 8.6 and 8.7(a) of the Agency Agreement and this paragraph.

28. The Agent shall accept returns of merchandise sold by the Debtor prior to the Sale Commencement Date for the first ten (10) days of the Sale pursuant to the provisions of Section 8.5 of the Agency Agreement, provided that such return is otherwise in compliance with the Debtor's return policies in effect as of the date such item was purchased and the customer is not repurchasing the same item so as to take advantage of the sale price being offered by the Agent. The Debtor shall reimburse Agent for the amounts honored as part of the weekly reconciliation provided for and subject to the limitations set forth in Sections 8.5 and 8.7(a) of the Agency Agreement.

29. To the extent applicable, all state and federal laws relating to implied warranties for latent defects shall be complied with and are not superseded by the sale of said goods or the use of the terms "as is" or "final sale." The Debtor and/or the Agent shall accept return of any goods purchased during the Sale that contain a defect which the lay consumer could not reasonably determine was defective by visual inspection prior to purchase for a full refund, provided that the consumer must return the merchandise within twenty-one (21) days of their purchase, the consumer must provide a receipt, and the asserted defect must in fact be a "latent" defect. The Debtor shall promptly reimburse Agent in cash for any refunds Agent is required to issue to customers in respect of any goods purchased during the Sale that contain such a latent defect.

30. Except as expressly provided for in the Agency Agreement, nothing in this Order or the Agency Agreement, and none of the Agent's actions taken in respect of the Sale, the sale of the Assets or the transactions contemplated by the Agency Agreement shall be deemed to constitute an assumption by the Agent of any of the Debtor's obligations relating to any of the Debtor's employees. Moreover, the Agent shall not become liable under any collective

bargaining or employment agreement or be deemed a joint or successor employer with respect to such employees.

31. The Agent shall not be liable for sales taxes except as expressly provided in the Agency Agreement and the collection, reporting and the payment of any and all sales taxes is the sole responsibility of the Debtor. The Debtor is directed to remit all taxes arising from the Sale to the applicable taxing authorities as and when due, provided that in the case of a bona fide dispute the Debtor is only directed to pay such taxes upon the resolution of the dispute, if and to the extent that the dispute is decided in favor of the taxing authority. For the avoidance of doubt, sales taxes collected and held in trust by the Debtor shall not be used to pay any creditor or any other party, other than the taxing authority for which the sales taxes are collected. The Agent shall collect, remit to the Debtor and account for sales taxes as and to the extent provided in the Agency Agreement. This Order does not enjoin, suspend or restrain the assessment, levy or collection of any tax under State law, and does not constitute a declaratory judgment with respect to any party's liability for taxes under State law.

32. Subject to the terms set forth in the Agency Agreement, the Agent is authorized and empowered to transfer the Merchandise and Additional Agent Merchandise between and among the Closing Locations.

**F. Superpriority Claims and Liens Granted To Agent**

34. Any amounts owed by Debtor to the Agent under the Agency Agreement shall be granted the status of superpriority claims in this case pursuant to Section 364(c) of Bankruptcy Code senior to all other superpriority claims.

35. Pursuant to Section 364(d) of the Bankruptcy Code, the Agent shall have, effective upon payment by the Agent of the Initial Guaranty Payment on the Payment Date and

delivery of the Letter of Credit, a valid, duly perfected first priority, senior security interests in and liens (subject to the subordination provisions set forth herein below) upon: (i) the Merchandise; (ii) the Additional Agent Merchandise; (iii) all Proceeds (including, without limitation, credit card Proceeds); (iv) the Agent's commission regarding the sale or other disposition of Merchant Consignment Goods under Section 5.4 of the Agency Agreement; (v) in the event the Debtor elect the FF&E Guaranty Option, the proceeds realized from the sale or other disposition of Owned FF&E after payment of the FF&E Guaranty Amount; or alternatively, the FF&E Commission; (vi) all "proceeds" (within the meaning of Section 9-102(a)(64) of the UCC) of each of the foregoing (all of which are collectively referred to herein as the "Agent Collateral"), to secure the full payment and performance of all obligations of the Debtor to the Agent under the Agency Agreement. For the avoidance of doubt, the Agent Collateral shall not include the Guaranteed Amount or any other amount payable by the Agent to the Debtor under the Agency Agreement or any proceeds thereof. Upon entry of this Order, payment of the Initial Guaranty Payment and delivery of the Letter of Credit, the security interest granted to the Agent hereunder shall be deemed properly perfected without the necessity of filing UCC-1 financing statements or any other documentation. Without any further act by or on behalf of the Agent or any other party (including (without limitation) the Lender and the Debtor), the Agent's security interests and liens in the Agent Collateral created hereunder are (i) validly created, (ii) effective upon entry of the Approval Order, perfected, and (iii) senior to all other liens and security interests; provided, however, that (x) until the Debtor receives payment in full of the Guaranteed Amount, Expenses, the proceeds realized upon a sale of Owned FF&E (less the Agent FF&E Commission) or the FF&E Guaranty Amount, as applicable, and all other amounts due to the Debtor under the Agency Agreement, the security interest granted to the



Agent hereunder shall be junior and subordinate in all respects to the security interests of the Lender in the Agent Collateral but solely to the extent and amount of the unpaid portion of the Guaranteed Amount, Expenses, the proceeds realized upon a sale of Owned FF&E (less the Agent FF&E Commission) or the FF&E Guaranty Amount, as applicable, and other amounts due to the Debtor under the Agency Agreement and (y) upon payment in full of the Guaranteed Amount, Expenses, the proceeds realized upon a sale of Owned FF&E (less the Agent FF&E Commission) or the FF&E Guaranty Amount, as applicable, and all other amounts due to the Debtor under the Agency Agreement, any security interest or lien of the Lender in the Agent Collateral shall be junior and subordinate in all respects to the security interest and liens of the Agent in the Agent Collateral. The Debtor shall cooperate with the Agent with respect to all filings (including, without limitation, UCC-1 financing statements) and other actions to the extent reasonably requested by the Agent in connection with the security interests and liens granted under the Agency Agreement. In the event of a Default by any Debtor under the Agency Agreement, in any jurisdiction where the enforcement of its rights hereunder is sought, the Agent shall have, in addition to all other rights and remedies, the rights and remedies of a secured party under the Uniform Commercial Code as the same may be in effect from time to time in the State of Utah.

36. During the Sale Term applicable to any Closing Location and for purposes of conducting the Sale at such Closing Location, Agent shall have the right to the unencumbered use and occupancy of, and peaceful and quiet possession of, such Closing Location and the assets currently located at such Closing Location, in each case subject to the extent of the Debtor's rights and entitlement to use the same, and the services provided at such Closing Location to the extent the Debtor is entitled to such services, and, subject to the terms of the

Agency Agreement, the Debtor shall not assume and assign, reject or otherwise terminate any real property lease or vacate any Closing Location until the applicable Sale Termination Date or Vacate Date.

37. The Debtor is authorized and directed to execute such documents and take all other actions as may be necessary to release any Liens of any kind against the Assets as such Liens may have been recorded or may otherwise exist, in accordance with the terms of this Order. Any liens, Liens, interests, liabilities, obligations, claims, charges and interests of any kind asserted under laws, rules, regulations or governmental or court orders imposing a stamp, transfer tax or similar tax arising from the transfer of the Assets to the Agent shall be filed against the Debtor's estate and shall not be asserted against the Agent. Pursuant to Sections 105(a) and 363 of the Bankruptcy Code, all persons and Governmental Units (as defined in Sections 101(27) and 101(41) of the Bankruptcy Code) are hereby enjoined from taking any action against the Agent to recover any claim which such person or Governmental Unit has or may assert against the Debtor (as such claims exist immediately prior to the closing). The Agent has not assumed or otherwise become obligated for any of the Debtor's liabilities. Consequently, all holders of liabilities retained by the Debtor are hereby enjoined from asserting or prosecuting any claim, encumbrance or cause of action against the Agent to recover on account of any such liabilities. Pursuant to Sections 105 and 363 of the Bankruptcy Code, all persons and entities, including, but not limited to, all parties holding any claim, encumbrance or cause of action against the Debtor, its estate or its assets, the Debtor's employees, former employees and members, administrative agencies, governmental departments, secretaries of state, federal, state and local officials, including such officials maintaining any authority relating to environmental, labor and health and safety laws, and its respective successors or assigns, are hereby permanently

and forever barred, restrained and enjoined from commencing or continuing in any manner any action or other proceeding of any kind or the employment of any process or any act to collect, offset or recover such claim, encumbrance or cause of action against the Agent, or that seeks to impose liability upon the Agent or any affiliate, successor or assign thereof, or against the Assets under the laws of the United States, any state, territory or possession thereof or the District of Columbia based, in whole or in part, directly or indirectly, on any theory of law, including, without limitation, any theory of successor or transferee liability or any liability for pre- or post-petition claim, encumbrance or cause of action against the Debtor by reason of the disposition of the Assets in the manner contemplated by the Agency Agreement and this Order, including, without limitation, pre- and post-petition claims, Liens or causes of action of any federal, state or local governmental entities, of any current or former employee for claims arising out of employment and termination of employment, including, without limitation, claims for wages, bonuses, commissions, accrued vacation, severance, continuation of coverage under COBRA, or pension, welfare, fringe benefits or any other benefits of any kind including, without limitation, obligations in respect of retiree medical coverage or benefits.

38. Each and every federal, state, and local governmental agency or department is hereby directed to accept any and all documents and instruments necessary and appropriate to consummate the transactions contemplated by the Agency Agreement and this Order.

39. The provisions of this Order shall be self-executing, and neither the Debtor nor the Agent shall be required to execute or file releases, termination statements, assignments, consents, or other instruments in order to effectuate, consummate and implement the provisions of this Order. However, the Debtor and the Agent and each of its respective officers, employees and agents are hereby authorized and empowered to take all actions and execute and deliver any

and all documents and instruments that either the Debtor or the Agent deem necessary or appropriate to implement and effectuate the terms of the Agency Agreement and this Order.

40. The Agency Agreement and any related agreement may be waived, modified, amended, or supplemented by agreement of the Debtor, the Agent, and the Lender, without further action of the Court; provided, however, that any such waiver, modification, amendment, or supplement is not material and substantially conforms to and effectuates this Order and the Agency Agreement and any related agreement; provided further that the Sale Termination Date shall not be later than January 15, 2015, unless either: (a) extended by further order of the Court, or (b) the Debtor, Agent, the Lender, and the applicable landlord agree in writing to extend the Sale Termination Date at such landlord's location.

41. The Agent shall not be obligated to (i) continue or maintain in effect, or assume any liability in respect of any employee pension, welfare, fringe benefit or any other benefit plan, trust arrangement or other agreement to which any Debtor is a party or has any responsibility therefor, including, without limitation, medical, welfare and pension benefits payable after retirement or other termination of employment, or (ii) assume any responsibility as a fiduciary, plan sponsor or otherwise, for making any contribution to, or in respect of the funding, investment or administration of any employee pension plan or the termination of any such plan.

**G. Order Binding**

42. This Order shall be binding upon and shall govern the acts of all entities, including, without limitation, all filing agents, filing officers, title agents, title companies, recorders of mortgages, recorders of deeds, registrars of deeds, administrative agencies, governmental departments, secretaries of state, federal, state and local officials, and all other persons and entities who may be required by operation of law, the duties of its office, or contract,

to accept, file, register or otherwise record or release any documents or instruments, or who may be required to report or insure any title or state of title in or to the Assets.

43. This Order and the terms and provisions of the Agency Agreement shall be binding on all of the Debtor's creditors (whether known or unknown), the Debtor, the Agent and their respective affiliates, successors and assigns, and any affected third parties including, but not limited to, all persons asserting an interest in the Merchandise and the Assets, notwithstanding any subsequent appointment of any trustee, party, entity or other fiduciary under any section of the Bankruptcy Code with respect to the forgoing parties, and as to such trustee, party, entity or other fiduciary, such terms and provisions likewise shall be binding. The provisions of this Order and the terms and provisions of the Agency Agreement, and any actions taken pursuant hereto or thereto shall survive the entry of any order which may be entered confirming or consummating any plan of reorganization/liquidation for the Debtor or converting the Debtor's case from chapter 11 to chapter 7, and the terms and provisions of the Agency Agreement, as well as the rights and interests granted pursuant to this Order and the Agency Agreement, shall continue in these or any superseding case and shall be binding upon the Debtor, the Agent and their respective successors and permitted assigns, including any trustees or other fiduciaries hereafter appointed as a legal representative of the Debtor under chapter 7 or chapter 11 of the Bankruptcy Code. Any trustee appointed in the Debtor's case shall be and hereby is authorized and directed to operate the business of the Debtor to the fullest extent necessary to permit compliance with the terms of this Order and the Agency Agreement, and the Agent and any such trustee shall be and hereby are authorized and directed to perform under the Agency Agreement upon the appointment of the trustee without the need for further order of this Court.

**H. Good Faith.**

44. Entry into the Agency Agreement is undertaken by the parties thereto in good faith, as that term is used in Section 363(m) of the Bankruptcy Code, and Agent shall be protected by Section 363(m) of the Bankruptcy Code in the event that this Order is reversed or modified on appeal. The reversal or modification on appeal of the authorization provided herein to enter into the Agency Agreement and consummate the transactions contemplated thereby shall not affect the validity of such transactions, unless such authorization is duly stayed pending such appeal. The Agent is entitled to all of the benefits and protections afforded by Section 363(m) of the Bankruptcy Code. The transactions contemplated by the Agency Agreement are not subject to avoidance pursuant to Section 363(n) of the Bankruptcy Code.

**I. Other Provisions**

45. The Agent is a party in interest and shall have the ability to appear and be heard on all issues related to or otherwise connected to this Order, the various procedures contemplated herein, any issues related to or otherwise connected to the Sale, the Transactions and the Agency Agreement.

46. Nothing contained in any plan confirmed in the Debtor's chapter 11 case or any order of this Court confirming such plan or in any other order in these chapter 11 case (including any order entered after any conversion of these cases to cases under chapter 7 of the Bankruptcy Code) shall alter, conflict with, or derogate from, the provisions of the Agency Agreement or this Order.

47. Except with respect to any Governmental Unit (as to which the provisions of Paragraphs 20-21 shall apply), this Court shall retain exclusive jurisdiction with regard to all issues or disputes relating to this Order or the Agency Agreement, including, but not limited to, (i) any claim or issue relating to any efforts by any party or person to prohibit, restrict or in any

way limit banner and sign-walker advertising, including with respect to any allegations that such advertising is not being conducted in a safe, professional and non-deceptive manner, (ii) any claim of the Debtor, the landlords and/or the Agent for protection from interference with the Sale and the Transactions, (iii) any other disputes related to the Sale and the Transactions, and (iv) to protect the Debtor and/or the Agent against any assertions of Liens. No such parties or person shall take any action against the Debtor, the Agent, landlords of the Closing Locations, the Sale or the Transactions until this Court has resolved such dispute. This Court shall hear the request of such parties or persons with respect to any such disputes on an expedited basis, as may be appropriate under the circumstances.

48. Notwithstanding Bankruptcy Rules 4001, 6004 and 6006, or any other law that would serve to stay or limit the immediate effect of this Order, this Order shall be effective and enforceable immediately upon entry and its provisions shall be self-executing. In the absence of any person or entity obtaining a stay pending appeal, the Debtor and the Agent are free to perform under the Agency Agreement at any time, subject to the respective terms thereof.

49. Any and all bulk sale laws, to the extent applicable, are hereby waived since creditors are protected by the notice provided by the Sale Motion and the jurisdiction of the Court.

50. This Order constitutes an authorization of the conduct of the Debtor and the Agent in connection herewith.

51. All utilities, landlords, creditors and all persons acting for or on its behalf shall not interfere with or otherwise impede the conduct of the Sale and the Transactions or institute any action in any court (other than in the Bankruptcy Court) or before any administrative body



which in any way directly or indirectly interferes with or obstructs or impedes the conduct of the Sale and the Transactions.

52. The Debtor shall retain sufficient funds, or make other arrangements satisfactory to the Debtor and the Agent, to enable the Debtor to fully satisfy and perform its obligations under the Agency Agreement and this Order and the Debtor shall be authorized and directed to use those funds to fully satisfy and perform its obligations under the Agency Agreement and this Order.

53. Immediately upon the Payment Date and on each other date on which payment is to be made by the Agent to or for the benefit of the Debtor, the Debtor is authorized and directed to repay, or cause to be repaid, the Lender's pre- and post-petition senior secured claims, indefeasibly and in cash, by making one or more payments to the Lender.

54. Except as modified hereby, the Interim DIP Financing Order shall remain in full force and effect.

55. Notwithstanding any provisions to the contrary in the any order of the Bankruptcy Court authorizing the Debtor's use of cash collateral order, amounts paid to the Debtor by the Agent in respect of Central Service Expenses may be used by Debtor solely to pay for Central Services.

56. To the extent that anything contained in this Order explicitly conflicts with a provision in the Agency Agreement, the Guidelines, or the Interim DIP Financing Order, this Order shall govern and control.

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(END OF DOCUMENT)

## **EXHIBIT 11.1(d)**

## **List of Pre-Existing Liens**

- **Salus Capital**
- **New Series C Preferred Stock**  
**Convertible Promissory Notes**

## **EXHIBIT 11.1(k) and (o)**

## **List of Extraordinary POS Activity**

**None**

# **EXHIBIT 11.1(1)**

## **List of Pending Matters**

**None**



## **EXHIBIT 11.1(u)**

## **Promotions or Discounts**

- Nothing out of the ordinary course that is not part of Naartjie's internally published promotion program.

# **EXHIBIT B**

### **SALE GUIDELINES**

1. The Sale shall be conducted so that the Stores in which sales are to occur will remain open no longer than during the normal hours of operation provided for in the respective leases for the Stores.

2. The Sale shall be conducted in accordance with applicable state and local "Blue Laws", where applicable, so that no Sale shall be conducted on Sunday unless the Merchant had been operating such Store on a Sunday.

3. On "shopping center" property, the Agent shall not distribute handbills, leaflets or other written materials to customers outside of any Store's premises, unless permitted by the lease or, if distribution is customary in the "shopping center" in which such Store is located; provided that Agent may solicit customers in the Stores themselves. On "shopping center" property, the Agent shall not use any flashing lights or amplified sound to advertise the Sale or solicit customers, except as permitted under the applicable lease or agreed to by the landlord.

4. At the conclusion of the Sale, the Agent shall vacate the Stores and the Distribution Center in broom clean condition, and shall leave the locations in the same condition as on Sale Commencement Date, ordinary wear and tear excepted, in accordance with Section 6 of the Agency Agreement, provided, however, the Merchant and the Agent hereby do not undertake any greater obligation than as set forth in an applicable lease with respect to a Store or the Distribution Center.

5. The Merchant and the Agent may advertise the Sale as a "going out of business", "store closing", "sale on everything", or similar themed sale.

6. Agent shall be permitted to utilize display, hanging signs, and interior banners in connection with the Sale; provided, however, that such display, hanging signs, and interior banners shall be professionally produced and hung in a professional manner. The Merchant and the Agent shall not use neon or day-glo on its display, hanging signs, or interior banners. Furthermore, with respect to enclosed mall locations, no exterior signs or signs in common areas of a mall shall be used unless otherwise expressly permitted in these Sale Guidelines. Nothing contained herein shall be construed to create or impose upon the Agent any additional restrictions not contained in the applicable lease agreement. In addition, the Merchant and the Agent shall be permitted to utilize exterior banners at (i) non-enclosed mall Stores and (ii) enclosed mall Stores to the extent the entrance to the applicable Store does not require entry into the enclosed mall common area; provided, however, that such banners shall be located or hung so as to make clear that the Sale is being conducted only at the affected Store, shall not be wider than the storefront of the Store, and shall not be larger than 4 feet x 40 feet. In addition, the Merchant and the Agent shall be permitted to utilize sign walkers and street signage in a safe and professional manner and in accordance with the terms of the Approval Order. Nothing contained herein shall be construed to create or impose upon the Agent any additional restrictions not contained in the applicable lease agreement.

7. Conspicuous signs shall be posted in the cash register areas of each of the affected Stores to effect that "all sales are final."

8. Except with respect to the hanging of exterior banners, the Agent shall not make any alterations to the storefront or exterior walls of any Stores.

9. The Agent shall not make any alterations to interior or exterior Store lighting. No property of the landlord of a Store shall be removed or sold during the Sale. The hanging of exterior banners or in-store signage and banners shall not constitute an alteration to a Store.

10. The Agent shall keep Stores' premises and surrounding areas clear and orderly consistent with present practices.

11. Subject to the provisions of the Agency Agreement and the Approval Order, the Agent shall have the right to sell all Merchant-owned furniture, fixtures, and equipment located at the Stores and Distribution Center (the "Merchant FF&E"). The Agent may advertise the sale of the Merchant FF&E in a manner consistent with these Sale Guidelines. The purchasers of any Merchant FF&E sold during the Sale shall be permitted to remove the Merchant FF&E either through the back shipping areas at any time, or through other areas after store business hours. For the avoidance of doubt, as of the Sale Termination Date the Agent may abandon, in place and without further responsibility or obligation, any unsold Merchant FF&E located at a Store, the Distribution Center and/or corporate offices. Any abandoned Merchant FF&E left in a Store, the Distribution Center and/or the corporate offices after the underlying lease is rejected shall be deemed abandoned to the landlord, with the landlord having a right to dispose of the same as the landlord chooses without any liability whatsoever on the part of the landlord to any party and without waiver of any damage claims against the Merchant.

12. The Agent shall be entitled to include Additional Agent Merchandise in the Sale in accordance with the terms of the Approval Order and the Agency Agreement.

13. At the conclusion of the Sale at each Store, pending assumption or rejection of applicable leases, the landlords of the Stores shall have reasonable access to the Stores' premises as set forth in the applicable leases. The Merchant, the Agent and their agents and representatives shall continue to have exclusive and unfettered access to the Stores.

14. Post-petition rents shall be paid by the Merchant as required by the Bankruptcy Code until the rejection or assumption and assignment of each lease. Agent shall have no responsibility therefor.

15. The rights of landlords against Merchant for any damages to a Store or the Distribution Center shall be reserved in accordance with the provisions of the applicable lease.

16. If and to the extent that the landlord of any Store affected hereby contends that the Agent or Merchant is in breach of or default under these Sale Guidelines, such landlord shall email or deliver written notice by overnight delivery on the Merchant's counsel and the Agent's counsel as follows:

If to the Merchant:

Naartjie Custom Kids, Inc.  
3676 W California Ave., Suite D-100  
Salt Lake City, UT 84104  
Attn: \_\_\_\_\_  
Tel: \_\_\_\_\_  
Email: \_\_\_\_\_

With a copy to (which shall not constitute notice):

Dorsey & Whitney LLP  
136 South Main Street  
Suite 1000  
Salt Lake City, UT 84101-1655  
Attn: Annette W. Jarvis, Esq.  
Tel: (801) 933-7360  
Email: [jarvis.annette@dorsey.com](mailto:jarvis.annette@dorsey.com)

If to the Agent:

Great American Group, LLC  
21860 Burbank Blvd., Suite 300 South  
Woodland Hills, CA 91367  
Attn: Mark P. Naughton  
Tel: 847 943 2086  
Email: [mnaughton@greatamerican.com](mailto:mnaughton@greatamerican.com)

17. To the extent there are any inconsistencies between these Sale Guidelines and the Agency Agreement, the terms of the Agency Agreement shall control. To the extent there are any inconsistencies between these Sale Guidelines and the Approval Order, the terms of the Approval Order shall control.